be publicly invited, by advertisement in one or more of the local newspapers, if any, and in such other manner as the board thinks fit, from persons willing to enter into such contract.

(2) The local board shall not bind itself, and shall not be bound to accept the lowest or any tender, but, as a rule, the lowest tender received from a trustworthy person shall be accepted.

G. N., G. D., No. 9394, dated 18th December 1935.

S. 133 (c), (f) & (h). Bombay Local Boards Account Code, 1935.

Amended by G.N., G.D., No. 2101/33, dated 26th March 1938.
Amended by G.N., G.D., No. 9394, dated 7th June 1938.
Amended by G.N., G.D., No. 9394, dated 10th September 1938.
Amended by G.N., G.D., No. 2662/33, dated 12th December 1938.
Amended by G.N., G.D., No. 2662/33, dated 7th February 1940.
Amended by G.N., G.D., No. 2662/33, dated 18th April 1941.
Amended by G.N., G.D., No. 2662/33, dated 8th June 1943.
Amended by G.N., G.D., No. 2662/33, dated 18th December 1944.
Amended by G.N., G.D., No. 2662/33, dated 21st July 1945.
Amended by G.N., H & L.G.D., No. 2662/33, dated 25th July 1947.
Amended by G.N., H. & L.G.D., No. 2662/33, dated 12th August 1949.
Amended by G.N., H. & L.G.D., No. 9394, dated 12th August 1949.
Amended by G.N., L.S.G. & P.H.D., No 2662/33, dated 20th February 1950.

In exercise of the powers conferred by clauses (*c*), (*f*) and (*h*) of section 133 of the Bombay Local Boards Act, 1923 (Bom. VI of 1923), and in supersession of the rules sanctioned in Government Resolution, General Department, No. 3666, dated the 27th September 1928, as subsequently amended, the Government of Bombay are pleased to make the following rules :—

THE BOMBAY LOCAL BOARDS ACCOUNT CODE.

TABLE OF CONTENTS.

Chapter.	Particulars.	Rules.
	Short title and commencement	1
I	Definitions	2
II	General Principles and Rules	3–47
III	Establishment	48–62
	Record of Service	63–68
	Provident Fund	69–72
	Pensions	73–89
	Travelling Allowance	90
	Contingencies	91–93
	Transfer of charge of Office	94–97
IV	Public Works Department—	
	General Principles	98–104
	Preparation of Estimates	105–115
	Approval of Estimates	116–118
	Execution of Works	119–130
	Contracts	131–140
	Measurements of Works	141–148
	Bills	149–160

Chapter.	Particulars.	Rules.
V	Miscellaneous	161–165
VI	Annual Budget Estimate	166–180
VII	Forms of Accounts and how to be maintained	181
	General Cash Book	182–187
	Classified Registers of Receipts and Payments	188–195
	Register of Cheques	196
	Treasury Pass Book	197
	Transfer Sheets	198–199
	Demand and Collection Register of Toll and Ferry Receipts	200–207
	Demands and Collection Register of other taxes	208–210
	Petty Cash Book	211–212
	Register of Deposits	213–216
	Register of Advances	217–218
	Register of Private Contributions	219
	Monthly Cash Account	220
	Annual Account	221–223
	Audit Register of Establishment and fixed recurring charges	224–233
	Travelling Allowance Register	234–236
	Pay bill of Permanent and Temporary Establishment	237–239
	Provident Fund Ledger	240
	Register of Pension Payment Orders	241
	Travelling Allowance Bill	242–245
	Contingent Bill	246–248
	Contingent Register	249–250
	Register of Permanent Advance made to Officers	251–253
	Register of Investments	254
	Register of Dead Stock	255–258
	Register of Works	259–268
	Account of Tools and Plant	269–270
	Road Side Materials (Metal, Sand, Marum and Ruble)	271
	Materials charged to Works	272–274
	Surplus Materials	275–276
	Stock	277–281
	Register of Immoveable Property	282
	Register of Securities	283
	Cattle Pound Register	284–290
VIII	Taluka Local Boards	291–292
IX	Dispensaries	293–294
X	Utilisation of the cess under section 95 of the Bombay Local Boards Act, 1923	295

CHAPTER I.

Short Title and Commencement.

1. (1) These rules may be called the Bombay Local Boards Account Code, 1935.
(2) These rules shall come into force from the 1st April 1936.

Definitions.

2. In these rules unless there is anything repugnant in the subject or context—

(*a*) " Act " means the Bombay Local Boards Act, 1923.

(*b*) " Auditor " means the Examiner or any other person empowered by the State Government to perform the functions of an auditor.

(*c*) " Bank " means such bank, other than the bank to which the Government treasury business has been made over, or such co-operative society as may be approved by the State Government under sub-section (*2*) of section 74.

(*d*) " Board " or " Local Board " means a District Local Board and includes a Taluka Local Board.

(*e*) "Close holiday". Whenever in these rules, any act or proceeding in the office of a local board is directed or allowed to be done or taken on a certain day or within a prescribed period, then, if the office is closed on that day or on the last day of the prescribed period the act or proceeding shall be deemed to have been done or taken in due time if it is done or taken on the next working day.

(*f*) "Code" means the Bombay Local Boards Account Code, 1935.

(*g*) "Commissioner" means the Commissioner of the Division.

(*h*) "Examiner" means the Examiner, Local Fund Accounts, Bombay, and includes the Assistant Examiner of Local Fund Accounts.

(*i*) "Form" means a form appended to the Code.

(*j*) "Head of Office": The Chief Officer, Engineer and Health Officer shall each be deemed to be the Head of office in regard to his respective Departments under the District Local Board.

(*k*) "President" means the President of a Local Board and includes the vice-president of a Local Board when acting for the President.

(*l*) "Proposition statement" means a statement setting forth the financial effect of a proposal involving the creation, alteration or abolition of an appointment on the establishment.

(*m*) "Re-appropriation" means the transfer of funds from one budget head to another.

(*n*) Recurring charge is a charge which involves a liability beyond the financial year in which it is originally sanctioned.

(*o*) "Section" means a section of the Act.

(*p*) Suspense Account is the head of account under which transactions of a temporary character, which are not to be adjusted forthwith in the accounts as final receipts or outlay or the correct classification of which cannot be determined, are recorded.

(*q*) "Treasury" means a Government Treasury or Sub-Treasury or a Bank to which the Government Treasury business has been made over and in which the local fund is deposited.

"Treasury Officer" includes a Sub-Treasury Officer or the Manager of such Bank.

(*r*) "Work": The term "work" when used by itself in a comprehensive sense applies not only to works of construction and repair, but also to other individual objects of expenditure connected with the supply, repair and carriage of tools, plant or other objects.

(*s*) "Year" means the financial year as defined in the Bombay General Clauses Act, 1904.

CHAPTER II.

General Principles and Rules.

3. (1) A Board shall not, without the previous sanction of the State Government, make any addition to, alteration in or modification of, any register or form prescribed in the Code or introduce any new form.

(2) A Board may, for administrative convenience, maintain such registers as may be auxiliary to the account books prescribed in the Code but such register will not be recognised as account books prescribed in the Code.

4. The accounts shall be maintained separately for each financial year.

5. The accounts shall be kept in English. A Taluka Local Board may, however, with the permission of the Commissioner, keep them in the vernacular of the district.

6. All books of accounts and registers shall be strongly bound. No accounts shall be prepared on loose sheets or in loosely bound volumes.

7. The pages of all account books shall be serially numbered and each page shall be stamped with the Board's seal. The pages of receipt books shall before issue be similarly stamped and the Chief Officer shall record on each book before issue a certificate of the number of pages it contains.

8. Every correction or alteration in accounts shall be made neatly in red ink (a single line being drawn through the original entry to be corrected) and attested by the dated initials of the Head of office. All corrections and alterations in bills and vouchers shall be similarly attested by the officer drawing the bill or person preferring the claim, while those in the pay orders shall be similarly attested by the officer signing them. Erasures shall be absolutely forbidden and no document with an erasure shall be accepted.

9. All money transactions to which any member, officer, or servant of a Board is a party in his official capacity shall forthwith and without any reservation be brought to account in the appropriate register and all moneys received by such member, officer or servant, shall be paid at once into the Treasury or Bank and shall form part of the local fund balance, provided that amounts of daily collections below Rs. 25 such as fees from patients as dispensaries, etc., should be credited at least once a month or whenever the balance exceeds Rs. 25. No portion of the collection shall on any account be kept back or used for current expenditure. Any person paying money into the Treasury or Bank for being credited to the Local Fund will present it with a chalan in triplicate showing distinctly the nature of the payment. One copy of the chalan shall be retained by the Treasury or Bank, the second copy shall be returned to the person paying the amount and the third copy shall be sent by the Treasury to the District Local Board in support of the credit in the Treasury Pass Book.

10. All moneys received in the office of a Board shall be acknowledged by a receipt in carbon duplicate (Form No. 6). If the amount exceeds Rs. 20 the receipt shall be stamped with a receipt stamp. The counterfoil of the receipt shall be signed by the person receiving the money and by the officer in charge of the accounts in token of its having been entered in the accounts and by the Chief Officer or in his absence by the Accountant. The head of account to which the amount is credited in the classified abstract shall be noted on the counterfoil of the receipt.

11. All sums received in the office or paid into the Treasury to the credit of the Local Fund shall be entered in the classified abstract of receipts under the appropriate head and the entries shall be initialled by the Accountant and the Chief Officer.

12. Any person having a claim against a Board shall present a voucher in the prescribed form duly receipted and stamped with a receipt stamp, if the amount of the claim exceeds Rs. 20.

13. Printed forms of bills in English shall, as far as possible, be used; when, for any reason, a vernacular form is unavoidably used, a brief summary of it shall be given in English, under the signature of the preferring officer, stating the amount, the name of the payee and the nature of the claim.

14. All bills shall be prepared and signed in ink. The amount of the bill shall, as far as whole rupees are concerned, be written in words as well as in figures; annas may, however, be written in figures after the words stating the number of rupees, but in case of there being no annas the word " only " should be written after the number of whole rupees. Care shall be taken to leave no space for interpolation as in the following example: " Rupees twenty-six only, " Rupees twenty-five, 4/–.

15. Charges against two major heads shall not, as far as possible, be included in one voucher. No payment shall be made on a voucher or order signed by a person other than the Chief Officer or any other officer authorised by the Board to sign the payment order. No money shall be paid on a voucher or order signed with a rubber or facsimile stamp. When the acquittance on a voucher is given by a mark or seal or thumb impression, it shall be attested by some known person. Vernacular signatures shall always be transliterated.

16. All individual items of pay, pension, travelling allowance or contingent expenditure shall be calculated to the nearest anna, fractions below half an anna being omitted and half an anna or over being reckoned as one anna in the case of individual claims.

17. When a bill is presented on account of charges incurred under any special orders, the orders sanctioning the charge shall be quoted in the bill. Copies of sanctions accompanying bills shall be duly certified by the head of the office.

18. Every voucher shall bear or have attached to it an acknowledgment of the payment, signed by the person for whom or in whose behalf the claim is put forth. No payment shall be made in the absence of the necessary acknowledgment. If a voucher is lost a certificate of payment prepared in manuscript and signed by the disbursing officer and endorsed if necessary, by his superior officer shall be placed on record. Full particulars of the claims shall invariably be set forth.

19. Dates of payment shall whenever possible be noted by the payees in their acknowledgments. If for any reason, such as illiteracy or the presentation of a receipt in anticipation of payment, it is not possible to note the date of payment by the payee, the date of actual payment shall be noted by the disbursing officer under his initials either separately for each payment or by groups as may be convenient.

20. In the case of payments made by remittance through the Post Office, the postal money order receipt shall be kept with the voucher. In the case of payments for articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the items paid for shall be kept with the voucher.

21. A claim for an amount not exceeding Rs. 100 preferred on behalf of a deceased person may be paid, without the production of a legal authority, under orders of the President after such enquiry into the right, title and interest of the claimant as may be deemed sufficient. In the case of claims exceeding Rs. 100 if the President is satisfied as to the right, title and interest of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of

administration or other legal authority he may obtain the orders of the Board for payment on execution by the claimant of an indemnity bond with such sureties as the Board may fix.

In any case of doubt, payment shall be made only on production of a legal authority.

22. No duplicate or copy of a receipt granted for money received, or of a bill or other document for the payment of money which has already been paid, shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from, or paid to, a certain person.

23. The holder of a permanent advance shall be responsible for the safe custody of the money placed in his hands and he shall at all times be ready to account for it by producing the relevant vouchers or cash or both.

24. When payment is to be made from the permanent advance, an endorsement of payment shall be made on the bill by the holder of the advance and it shall remain with him until he presents it for recoupment of the advance.

25. All bills presented for payment shall be examined by the Accountant who shall, if the claim is admissible, the authority good, the signature true and in order and the receipt a legal quittance, make an order to pay on the bill and submit it for signature to the Chief Officer or other officer appointed by the Board in this behalf. The order shall specify the amount payable both in words and figures.

26. After the payment order is signed, every bill shall be entered in the cheque register (Form No. 9), and cheques (Form No. 10) shall be prepared from this register.

27. After the cheques are signed by the President, endorsement of payment shall be written on every bill noting the number and date of the cheque in which the claim is included ; the voucher number and the head of account to which the expenditure is debited in the classified register shall also be noted on the enfacement of the bill.

28. Every bill shall also be posted in the classified abstract of expenditure under the appropriate head. The Accountant shall compare the entries in the classified abstract, the cheque register and the general cash book before the cash book is closed for the day.

29. Payments shall ordinarily be made by cheque, but claims below Rs. 100 may be paid from the permanent advance. Except in the case of claims by the State Government no cheque shall be issued for claims below Rs. 10.

30. If the Local Fund is deposited in a Government Treasury, sums due to the State Government shall be paid only by a cheque drawn on the Treasury. Whenever a cheque is so issued in payment of a claim, of the State Government it shall be accompanied by a chalan in duplicate in support of the credit. When it is proposed to adjust the amount due to the Board by the State Government against the amount due to the State Government by the Board, the President shall send to the treasury a receipted bill with a cheque and chalans for the amount due to the State Government. The Treasury Officer shall debit the bill and credit

to the local fund and debit the cheque to the local fund and credit to the State Government and make similar entries in the Treasury Pass Book.

If the Local Fund is deposited in any bank, the amount due to the State Government shall be credited in cash.

31. A District Local Board may make payments at a Sub-Treasury by means of a cash order or by a letter of credit if the funds are deposited in the Government Treasury. A Taluka Local Board shall draw cheques on a Sub-treasury or Bank in which its funds are deposited.

32. The District Local Board may determine whether all or specified classes of bills shall be sent by the Taluka Local Boards to the District Local Board for pre-audit before payment is made.

33. Cheques shall be in counterfoil and shall be bound in books. Each book shall bear a book number and each cheque therein shall bear the book number and the serial number both affixed by machine. The cheque books shall, on receipt, be carefully examined to see that the number of forms contained on each book is intact and a certificate of count shall be recorded on the fly leaf.

34. Th cheque books shall be kept under lock and key in the personal custody of the Chief Officer. He shall, from time to time notify to the Treasury Officer the number of the cheque book and the numbers of cheques contained therein as each book is brought into use.

35. (*a*) No cheque shall be signed unless it is required for immediate delivery to the payee or unless money is required for immediate payment. No cheque shall be drawn in favour of any person other than the actual payee except in the case of pay or travelling allowance of establishment contingencies or recoupment of permanent advance.

(*b*) A payment due to a contractor may made to an approved Bank if the contractor executes a power of attorney or transfer-deed in favour of the Bank. Cheques issued to a contractor may be made payable to order.

36. Every cheque shall have written across it in words at right angles to the type a sum, a little in excess of that for which it is issued. For example, across a cheque for Rs. 49-8-0 shall be written " Under Rupees Fifty ".

37. No cheque shall be current for more than three months from the date of issue. After the expiry of that period payment shall be refused at the Treasury and it shall be necessary for the payee to return the cheque for redating under the initials of the drawer, a note of the redating being made in the general cash book and cheque register against the original entries, provided the redating is done during the currency of the year in which the cheque was drawn. Such cheque if not redated till the end of the said year shall be considered as cancelled and a fresh cheque shall be issued when required.

38. When a cheque is cancelled, the fact of the cancellation shall be recorded on the counterfoil and on the cheque, if produced under the drawer's initials and also across the payment order on the bill or voucher.

39. Cancelled cheques shall be carefully preserved under lock and key in the custody of the Chief Officer, until the accounts for the period to which they relate

have been audited, when they shall be destroyed by the Auditor who shall certify on the counterfoil of each cheque that the cheque has been destroyed.

40. If a cheque is cancelled before the general cash book is closed for the day of issue, the entries in the cash book and cheque register or any other register in which the items inclu ded in the cheque may have been posted shall be struck out in red ink under the initials of the Chief Officer. When the cheque is cancelled after the cash book has been closed the amount shall be adjusted by minus entries under the corresponding expenditure heads in the classified registers and General Cash Book, a note being made in the cheque register and other registers in which the transaction may have been noted.

41. If a cheque is lost or destroyed an intimation of the fact shall be given at once to the Treasury or the Bank and its payment shall be stopped after ascertaining from the Pass Book or by enquiry at the Treasury or the Bank that the cheque has not been cashed. If a fresh cheque is issued, its number and date shall be quoted against the original entries in the general cash book and the cheque register with the remarks that the original cheque has been lost or destroyed and a note shall be made on the counterfoil of the fresh cheque as follows :—

"Issued in lieu of cheque No. dated $\frac{\text{lost}}{\text{destroyed}}$".

42. No cheque shall be presented at the Treasury or Bank for encashment by any servant of the Board unless it is issued in his name or is endorsed in his favour by any superior officer of the Board.

43. Deposits and advances shall be accounted for in the classified registers of receipts and expenditure under the suspense head. At the end of the year, the amount of outstanding deposits and advances shall be in luded in the balance of suspense accounts. When an advance is recovered by adjustment by deduction from a bill the full amount of the bill shall be debited against the appropriate head and the amount of advance recovered shall be taken as receipts. The actual amount paid shall appear in the cheque register but the full amount of the bill shall be shown in the classified abstract with a note of deduction in the remarks column.

44. Whenever an embezzlement of local board moneys, or loss of money by theft or otherwise is discovered, enquiry shall be made at once by the President and the fact of the embezzlement shall be immediately reported by him direct to the Examiner. Intimation shall also be sent to the Collector and Magistrate of the District. When the matter has been fully enquired into, the President shall send a complete report to the Collector and the Examiner showing the total sum of money misappropriated or lost, the manner in which it was effected and the steps taken to recover the money, to punish the offenders and to prevent the recurrence of similar embezzlement or loss.

45. Every claim against the Board shall be checked by the Accountant before payment. Any excess payment made in any bill shall be recovered in cash or by short payment from a subsequent bill of the payee.

46. Cash recoveries shall be brought to account by minus entries under the corresponding expenditure heads in the classified register and general cash book, provided the recovery is made in the same financial year.

47. The Accountant shall see that the rules and orders in force are observed in respect of all the transactions of the Board. If he considers that any transaction or order affecting receipts or payments is such as would be challenged by the Auditor or Examiner, it shall be his duty to bring it immediately to the notice of the Chief Officer through an objection book. Every entry in the objection book shall be signed by the Accountant. The Chief Officer shall also enter in the objection book any transaction which is, in his opinion, illegal or irregular and which is allowed by the President or the Board in spite of his protest.

CHAPTER III.

ESTABLISHMENT.

48. (*a*) The schedule of the local board staff prepared and sanctioned under section 119 of the Bombay Local Boards Act, 1923, shall be divided into sections. The establishments to be charged to different heads shall be regarded as distinct establishments and each such distinct establishment shall be shown in a separate section.

(*b*) There shall be a separate schedule for temporary establishment divided into similar sections.

49. Whenever any change, permanent or temporary, is proposed in the establishment of the Board the Chief Officers shall submit to the Board a memorandum explaining the proposals and the conditions which necessitated the change. The memorandum shall show—

(*i*) the existing strength and the cost of the whole or section or sections as the case may be of the establishment affected;

(*ii*) the strength and cost after revision;

(*iii*) the number and pay and other details of the posts which it is proposed to add or modify;

(*iv*) the ability of the Board to meet the additional expenditure from its normal income; and

(*v*) the date or dates from which the proposed changes are to take effect.

In cases of general revision of establishment the memorandum shall be accompanied by a proposition statement in Form No. 21A showing clearly the financial effect of the proposed changes.

50. Pay-bills other than those for the Veterinary or Medical dispensary staff may be signed at any time on the last working day of the month by the labour of which the pay is earned and are due for payment on the next working day. In the case of the dispensary staff the pay-bills may be signed three days before the close of the month for being sent to the District Local Board Officer for scrutiny and payment. In cases of dismissal, resignation or death, pay may be drawn and disbursed immediately after it becomes due. Pay or allowances may be drawn for the day of a man's death. The hour at which death takes place shall not affect the claim.

51. Pay-bills shall be prepared separately for each section of the permanent and temporary establishments. The names of both the substantive and officiating

incumbents shall be shown against each post. When pay is drawn for a broken period of the month only, the rate at which it is drawn and the period for which it is claimed, shall be clearly stated in the bill.

52. When pay or leave salary is withheld for future payment, the reasons for the same shall be briefly stated in the remarks column. When the amount is subsequently drawn on a supplementary bill, cross references to the supplementary and the original bill in which the charge was withheld shall be cited to prevent a second claim from being entertained.

53. Arrears of pay or allowances shall not be drawn in the ordinary monthly bill but shall be drawn in a separate bill, the amount claimed for each month being entered separately, quoting the bill from which the charge was omitted or withheld or on which it was refunded by deduction or of any special order sanctioning the payment with retrospective effect. Such bills may be paid at any time and may include as many items as may be necessary.

54. The monthly bills shall ordinarily be supported by an absentee statement if any member of the establishment was absent during the month on account of deputation or suspension or with or without leave other than casual leave.

55. Fines shall not be recovered in cash from the pay of establishments, but shall be shown in the column of fines in the pay-bill.

56. The following classes of recoveries only shall be made by deduction from pay-bills :—

(*a*) Fines imposed on members of the establishments,

(*b*) Recoveries on account of security deposits by employees,

(*c*) Recoveries on account of advances for the purchase of a conveyance or pony,

(*d*) Recoveries on account of attachment from a Civil Court for payment into a Court of Law,

(*e*) Recoveries on account of Provident Fund subscription,

(*f*) Recoveries on account of Provident Fund advance,

(*g*) Income Tax,

(*h*) Premia for Postal Insurance, and

(*i*) Pension contribution.

57. When the name of any person appointed either permanently or on probation appears for the first time in a pay-bill, in the case of a person previously holding another post, the last pay certificate and in the case of a person appointed for the first time, the health certificate shall be appended to the pay-bill.

58. The health certificate shall be in the form prescribed by the State Government for Government servants and may be signed by the Health Officer of the Board if there is one or by the Civil Surgeon of the District. In case of candidates for non-pensionable service, the health certificate may be signed by a medical officer in charge of local board dispensaries.

59. When a periodical increment is drawn for any servant of the Board in any pay-bill, it shall be supported by an increment certificate signed by the head of office,

60. The pay of establishment which is treated as a contingent charge shall not be included in pay-bills.

Note.—Rules 48 to 60 shall not apply to establishment charged to works.

61. Two cheques shall be drawn in payment of a pay-bill, one for the net amount payable to the persons whose names are shown in the bill and the other on account of the income-tax or Provident Fund deductions or pension contributions payable to the State Government.

62. The officer signing a pay-bill shall be personally responsible for all pay and leave salaries drawn thereon until the same have been paid to the proper recipients or refunded by short drawal in the next bill. When the payee is illiterate, his thumb impression or mark shall be attested by the disbursing officer. Pay and leave salary shall be disbursed by the Chief Officer or in his absence by the Accountant or by a person authorised by the Board in this behalf. If in any case it is not convenient to obtain the payee's receipt on the bill itself, a separate receipt (Form No. 38) may be obtained and attached to the bill.

RECORD OF SERVICE.

63. Service books or rolls shall be maintained for all the employees in the permanent service of the Board in the forms in use for Government servants. The service books and rolls shall be kept in the custody of the Accountant.

64. The service book or roll is a contemporary record of the employee's official life and shall show leave of every description other than casual leave enjoyed by the employee, periods of suspension from employment and other interruptions of duty with full details of the duration of each suspension and interruption and also warnings and fines. Every entry relating to the aforesaid items shall be written across the pages and attested by the Chief Officer. The entries relating to the service of the Chief Officer, the Engineer or the Health Officer shall be attested by the President or Vice-President of the District Local Board.

65. It shall be the duty of every employee to see that his own service book is properly written up-to-date and attested. He shall sign the service book periodically, at least once in every three years.

66. (1) All Local Board employees who are entrusted with the custody of cash or stores shall be required to furnish security. The amount of security to be furnished by each employee shall be determined by the Board according to the circumstances of each case. An employee required to furnish security may at his option deposit cash in lump sum or by monthly deductions from pay-bill or deposit Government paper or execute a bond.

(2) If a bond is executed the number of sureties shall be one or more at the option of the employee if the amount of security does not exceed five hundred rupees; but the number of sureties shall not be less than two, when the amount of security exceeds five hundred rupees.

(3) The Chief Officer shall carefully scrutinize the securities and satisfy himself as to the sufficiency when they are first offered and thereafter at least once a year. If he considers any of the said securities to be insufficient, he shall require the person

concerned to furnish additional or fresh security. He shall take care to see that the same person is not accepted as surety on behalf of a disproportionately large number of officers or servants.

67. No employee shall ordinarily hold a larger amount in his custody than that for which he has furnished security.

68. The Chief Officer shall maintain a register of securities furnished by each employee and at the beginning of every financial year he shall make enquiries about the existence and solvency of the sureties and record a certificate against each entry that the sureties are solvent and alive.

PROVIDENT FUND.

69. When a Board has with the sanction of the State Government established a Provident Fund the subscription of employees to such Fund shall be recovered monthly by deduction from the pay bills.

70. The contribution and the interest due on subscriptions payable by the Board shall be adjusted in the Board's accounts on the 31st March of every year or adjusted in accordance with the regulations framed by the Board in this behalf under section 123(*g*) and approved by the State Government.

71. The account of each subscriber shall be kept separately and shall show the amount of his subscription, the Board's contribution and the interest accrued thereon.

72. After the close of every financial year, the Chief Officer shall, as soon as may be practicable, send or cause to be sent to each subscriber a statement of his account showing the opening balance, the deposits and withdrawals during the year and the closing balance and interest made up to 31st March. Every subscriber shall satisfy himself as to the correctness of the statement and unless errors are brought to the notice of the Chief Officer within one month from the date of the receipt by the subscriber of the statement, the Board shall not be responsible for any amount not included in the account.

PENSIONS.

73. When a Board makes a permanent arrangement for contributing for pensions payable by the State Government for its permanent employees, or for any specified class or classes of them by paying to the State Government, contribution, at a rate fixed by the State Government from time to time, the amount of contribution payable to the State Government shall be added to the establishment bill and shall be paid from the Local Fund by credit to the State Government at the time the establishment bill is cashed. Such persons shall on retirement receive their pensions from the State Government unless the Pension Fund is transferred to the Board.

74. On 1st April of each year or soon thereafter, but not later than 15th May, the District Local Board shall send to the Examiner, in the forms prescribed for similar returns of Government establishments, a statement of its establishment as it stood on 1st April. Annual returns of Local Board establishment for which no contribution is paid and for which separate arrangements for pension fund are made shall be separately prepared and filed in the District Local Board Office.

75. Where a Board has framed its own pension regulations which are approved by the State Government, the pensions of its employees shall be regulated in accordance with such regulations.

76. When a Board establishes its own pension fund, an amount fixed by regulations framed under clause (*f*) of section 123 shall be drawn along with the pay every month and credited to the said fund.

77. The amounts drawn for credit to the pension fund shall be debited to the sub-head "Pensions" under the major head "Superannuation".

78. Pensions payable to the retired employees shall be debited to the pension fund and not to the general local fund. No amount from the Pension Fund shall be spent for any other purpose without the previous sanction of the State Government.

79. A separate account shall be maintained for the pension fund showing the the credits, debits and balance in the form of the general cash book.

80. Pensions payable wholly or partly by the State Government shall be sanctioned by the Board on obtaining a report from the Accountant General. A copy of such sanction shall be sent to the Accountant General for issue of a pension payment order.

81. Pensions payable wholly by a Board shall be sanctioned by the authority competent to fill the appointment held by the pensioner. The advice of the Accounts ant General shall be sought in those cases only where Government Pension Rule-are wholly followed. In such cases, the pension payment order shall be issued by the President.

82. Where pension is payable partly by a Board and partly by the State Government, the Treasury Officer shall forward to the President an attested copy of the pension payment order. For the Board's share of pension, a separate bill shall be presented and paid in accordance with the provisions of rule.

83. If the pension is payable at the District headquarters, a bill in the form prescribed for pensions payable from Government revenues, shall be presented at District Local Board office for scrutiny and payment.

84. The Chief Officer shall identify the pensioner, check the claim against the sanctioning order, pay it either out of the permanent advance or by cheque and initial the note of payment on both halves of the pension payment order.

85. Where pension is payable at Taluka Headquarters, the pension payment order shall be forwarded to the President of the Taluka Local Board, for payment and the pension shall be paid at the Taluka Local Board office from the permanent advance in the first instance. The pension bill shall then be sent to the District Local Board for recoupment of the amount to the Taluka Local Board by cheque.

86. Pensions not exceeding Rs. 50 per month, may, at the pensioner's option, be remitted by money order as under :—

(*a*) The pensioner shall on the first occasion personally present his half of the pension payment order together with a declaration that he desires to have his pension remitted to him by money order.

(*b*) The Chief Officer shall after identifying the pensioner, place the declaration and both halves of the pension payment order in a separate file. On or before the 5th of each month, the Accountant shall make out a money order for the pension deducting money order commission therefrom, shall make necessary entries in the pension payment order and shall submit the money order and the pension payment order along with the register to the Chief Officer, who shall sign the money order and initial the entries on the pension payment order after carefully comparing the three documents.

(*c*) As a protection against fraud the Chief Officer shall compare the signature on the money order receipt every month with the pensioner's recorded specimen signature.

87. Every pension bill which is not personally presented shall be accompanied by a life certificate. When payment is made on a life certificate it shall be made only for one or more complete months prior to the date of the certificate.

88. A life certificate submitted under rule 87 must be signed by the nearest District Local Board or Taluka Local Board member or by the Police Patil, or any person exercising the powers of a Magistrate or the Registrar or Sub-Registrar under the Indian Registration Act, 1908, or any pensioned officer who before retirement exercised the powers of a Magistrate, or a Chaplain, or any gazetted officer of Government. The Chief Officer shall also satisfy himself every six months in such other manner as he considers necessary that the pensioner is alive.

89. At the beginning of each month, the Chief Officer shall record the following certificate :—

"Certified that I have satisfied myself that all pensions included in the register for the previous month have been paid in the previous month and that money order receipts from the payees in support of these payments have been duly filed."

These certificates shall be kept in a separate file and shown to the auditors during audit.

Travelling Allowance.

90. Claims for travelling allowance payable to Local Board members shall be regulated by the rules sanctioned by the State Government and those for the members of the establishment shall be regulated by the regulations framed by the Board in this behalf.

Contingencies.

91. Contingencies comprise such charges as are incidental to the management of an offence.

92. A lump sum shall be allotted by the Board within which the heads of offices may, without further sanction, incur expenditure as may be required. No pay of any kind and no additions to pay shall be charged as contingent expenditure.

93. No charge which binds the Board beyond a single payment shall be incurred without the sanction of the Board as contingent expenditure. Recurring charges such as rent of a building or land occupied for Local Board purposes, Municipal

or Cantonment taxes, assessment payable to the State Government and small monthly payments for supplying drinking water or for sweeping offices, and such other petty items may, however, be incurred by the heads of offices provided the total allotment is not exceeded. Such charges may be debited to contingencies.

TRANSFER OF CHARGE OF OFFICE.

94. Every transfer of charge of the President shall be reported to the Treasury or Bank with the specimen signature of the relieving officer.

95. In the case of transfer of charge of the stipendiary officers, the account of permanent advance, if any, shall be closed on the date of transfer and a note recorded in it over the signature of both the relieved and the relieving officers showing the cash on hand and the unrecouped vouchers made over and received by them, respectively.

96. In the case of transfer of charge of the Public Works staff, the officer to be relieved shall prepare a complete list of the balance of stock, tools and plant and other stores under his charge and the cash in hand. The relieving officer shall, then, unless otherwise ordered, proceed with the officer to be relieved to inspect the stores, works and materials at site. He shall also examine the accounts, count the cash on hand, inspect the stores, and count, weigh and measure certain selected articles in order to test the accuracy of the entries in the list and should minutely inspect the works in progress as to their quality. The time spent on inspection of works by both the officers shall be considered as on duty and both shall be entitled to pay and allowances for such period.

97. The relieved officer shall in every case furnish the relieving officer with a complete statement of all unadjusted claims with reasons therefor and a report as to any complications likely to arise owing to their non-adjustment.

CHAPTER IV.

PUBLIC WORKS DEPARTMENT.

General Principles.

98. Where a District Local Board has not employed an Engineer, the Board shall appoint the Chief Officer or any other stipendiary officer of the Board to exercise the powers and perform the duties of the Engineer. Where there is no Sub-Divisional Officer of the Board, the Board shall appoint the Engineer if one is employed or a stipendiary Officer of the Board to perform the duties and exercise the powers of the Sub-Divisional Officer, subject to such restrictions as it may impose.

99. The Chief Officer shall maintain a register of projects in which shall be entered all the proposals for new work. All the proposals in the register shall be placed before the Board for selection of works and for according administrative sanction. Before according administrative sanction to any project, the Board shall ascertain from the Engineer the approximate cost of the entire project and shall consider its utility, urgency and the means available to finance the project. Any project which is beyond the means of the Board to finance shall not be undertaken.

100. In financing any work, the Board shall consider whether it is possible to provide the full requisite amount in one year. If for want of funds, the full amount cannot be provided for in one year, the Board shall, in consultation with the Engineer, fix a programme as to the items to be carried out every year. In fixing the programme, care shall be taken to see that the items to be executed are not damaged and the amount spent on them is not wasted.

101. Repairs shall ordinarily be given precedence over original works. Adequate provisions shall be made for the due prosecution of works in hand at the close of the previous year. Past expenditure shall not be allowed to go to waste by neglect to maintain the existing works or to complete the unfinished works.

102. In order to enable the Board to make adequate provision for the upkeep of the existing works, the Engineer shall state his full requirements for the year in the month of January. Whenever necessary, he may submit proposals for reappropriations of allotments sanctioned for one work to another, explaining the necessity for such reappropriations and the effect of such reappropriations not being made.

103. The sanction accorded to current repairs estimates shall lapse at the end of the year ; but the sanction accorded to special repairs or original works shall hold good till the repairs or works are completed.

104. The sanction accorded for the allotment of funds shall continue in force till the end of the year to which it pertains. In the case of original works and special repairs, however, the Standing Committee or the Board may, after calling for a statement of incomplete works at the end of the year and of the probable amount required for completion, sanction a reallotment of that amount so that the works may be proceeded with in the next year. Such sanctioned re-allotments shall be included in the first supplementary budget.

Preparation of Estimates.

105. To facilitate the preparation of estimates, a schedule of rates for each taluka for each item of work commonly executed shall be prepared by the Engineer in the month of October every year and sanctioned by the President, District Local Board. Copies of such schedule shall be supplied to the respective taluka local boards.

106. Plans and estimates for original works shall be prepared only after the Board accords administrative sanction to a project and the President passes an order therefor. The Board's resolution according administrative sanction shall always be quoted on the estimate.

107. The estimate shall be prepared generally in the forms used in the Public Works Department of Government (Nos. 42 and 43). The Engineer may however make additions or alterations in the headings on the face sheets according to requirements. In preparing the estimates, the instructions given in the Public Wosks Departments Hand Book shall, as far as possible, be followed.

108. The estimates shall provide for the complete work and not piece-meal work. The cost of the work shall generally be calculated at the rates given in the schedule of rates and if for any reason those rates are not considered adequate and higher rates are necessary, a detailed statement showing the manner in which he rates entered in the estimates are arrived at shall be appended to the estimate.

109. All incidental expenditure, which can be foreseen, shall be provided for in the estimate. Provision may be made to the extent of 5 per cent. of the total charges for unforeseen contingencies. The provision for unforeseen contingencies shall not be diverted to any new item, not provided for in the estimate, without the sanction of the authority which sanctioned the original estimates.

110. The annual repair estimates for buildings shall also provide for rates and taxes payable in respect of the buildings and for pay of the watchmen or keepers, if any.

111. Annual repair estimates to roads shall be based on a mileage rate varying according to the nature of road, nature of the country through which it passes, and the importance of the road for traffic. The mileage rates shall be fixed by the Engineer of the District Local Board.

112. The repair estimates to buildings shall be for fixed amounts based on a percentage of the cost of the building, the nature of the work and the use to which the building is put. These rates shall be fixed by the Engineer of the District Local Board from time to time.

113. When the original estimate is likely to be exceeded for any reason or when a change of design or plan is necessary, revised estimate shall be prepared as soon as the necessity arises and before the completion of the work.

114. If a work is abandoned after partial execution and is proposed to be taken up again, a fresh estimate shall be prepared before the work is restarted.

115. Deviations (Form No. 44) from the sanctioned estimate which do not necessitate the preparation of a revised estimate may be carried out with the sanction of the Engineer. Such deviations shall however be shown in a statement to be kept on record with the sanctioned estimate.

Approval of Estimates.

116. Estimates for construction of new roads costing on an average more than Rs. 300 per mile and estimates for other works costing more than Rs. 3,000 shall require technical sanction of the Board's Engineer if his appointment is approved by the State Government, otherwise of the Government Executive Engineer. All such estimates shall require the administrative approval of the Board. Estimates for repair works of a District Local Board shall require the technical sanction of the Boards' Engineer and the administrative approval of the District Local Board. If the Board has no Engineer, all works except those for which the technical sanction of the Government Executive Engineer is necessary shall be approved technically and administratively by the Board or by an authority to which the Board has, in accordance with the provisions of the Act and the rules thereunder, delegated its powers in this his connection.

117. Estimates for repairs to Taluka Local Board roads costing on an average more than Rs. 50 per mile and estimates for repairs to other works shall require the technical sanction of the Board's Engineer and the administrative approval of the Taluka Local Board. Where there is no Engineer, the technical sanction as well as the administrative approval of the Taluka Local Board shall be necessary. Other estimates may be approved by the Taluka Local Board both technically and administratively.

118. The authority granted by an approval to an estimate for any original work shall be strictly limited to the precise object for which the estimate was intended to provide. Any anticipated or actual saving on an approved estimate shall not be applied to carry out additional work not contemplated in the original plan and estimate for the work. The originals of the approved estimate, whether original or revised, and deviation statements shall remain with the Accountant.

Execution of Works.

119. No work shall be commenced without proper authority. An order to prepare an estimate is no authority for execution and no work shall be commenced or expenditure in connection with it incurred until funds are provided.

120. With regard to the execution of works verbal orders shall not be given, but where such orders are given, they shall be confirmed in writing as soon as possible.

121. Works may be carried out departmentally or by contract. Works to be carried out departmentally may be got done by (1) daily labour, (2) rate list or (3) piece work. The Board or any authority to which the Board has delegated its powers in accordance with the provisions of the Act and the rules thereunder, may, after consulting the Board's Engineer, decide which particular system should be adopted in carrying out any work.

122. When any work is done by daily labour, a muster roll (Form No. 33) shall be maintained in the prescribed form by the official in charge of the work.

123. The muster roll which is the initial record of the labour employed each day on a work shall be written up daily by the subordinate deputed for the purpose. If mile coolies are engaged on monthly wages, it is not necessary to maintain a muster roll but payment shall be made on a monthly bill with a certificate recorded thereon by the overseer in charge of the work that the mile coolies were on duty for the period for which the payment is charged.

124. Morning reports (Form No. 46) showing the number of labourers employed on each work on each day shall, as far as possible, be sent to the Sub-Divisional Officer or the Engineer, as the Engineer may direct as soon as the labourers commence work in the morning of the day to which they relate. These reports shall be used to check the muster rolls when presented for payment. Labour employed daily may be checked as often as practicable by the Engineer, Sub-Divisional Officer or Overseer.

125. A separate muster roll shall be maintained for each work which has been separately estimated for. All forms of the muster shall bear the name of the work for which the muster is issued and shall be numbered, sealed with the Board's seal and signed by the Engineer or Sub-Divisional Officer before issue. An account of such forms issued shall be maintained in the office of issue.

126. Whenever the muster is closed the work turned out shall be measured. The description of the work shall be lucid so as to admit of easy identification and check. Where the work turned out is not susceptible of detailed measurements, such measurements may be dispensed with and payments may be made on the certificate of the Officer in charge of the work to the effect that the work turned out is commensurate with the amount spent thereon.

127. Rate lists (Form No. 41) shall be sanctioned by the Engineer. The rates allowed shall not ordinarily exceed those provided in the estimates. If higher rates are sanctioned for any item of work, the Engineer shall record on the sanctioned rate list the reasons for the higher rates. A copy of the sanctioned rate list shall be supplied to the Accountant.

128. When a work is to be done by piece-work only a rate shall be agreed upon with a particular individual without any reference to the total quantity of work to be completed.

129. Tenders (Form No. 45) shall ordinarily be invited publicly for all works given out by piece-work in such manner as the Engineer may deem suitable. Such tenders shall be in the prescribed form.

130. Original works costing more than Rs. 2,500 shall not be given by piece-work or on rate list without the special sanction of the Board.

Contracts.

131. In the case of original works estimated to cost more than Rs. 2,500, tenders shall be publicly invited by advertisement in one or more local newspapers, if any, and in such other manner as the Board thinks fit. In the case of works costing not more than Rs. 2,500, tenders may be invited in such manner as the Engineer thinks fit.

132. Whenever a work is to be given by contract, the following particulars shall invariably be furnished to intending contractors :—

(*a*) Name of work with the amount of estimate.

(*b*) The time that would be allowed for completion of the work.

(*c*) When and where the tender forms with schedules of quantities and specifications will be supplied and at what price.

(*d*) When and where the tenders should be submitted.

(*e*) When and where and by whom the tenders will be opened.

(*f*) The amount of earnest money to accompany tender.

(*g*) The amount and nature of security required in case the tender is accepted, and

(*h*) with whom the acceptance of tender will rest.

Power to reject any or all the tenders so received shall always be reserved.

133. The amount of earnest money to be deposited with a tender shall be fixed by the Engineer in each case and shall be sufficiently large to be a security against loss, in case the contractor fails to furnish the required security within the appointed time after the acceptance of his tender.

134. The earnest money received with the tenders shall be credited to the Petty Cash Book and shall be refunded to the party whose tender is not accepted. If the tender is accepted, the earnest money shall be taken to form part of the security deposit and transferred to the deposit register.

135. Security shall in all cases be taken from every contractor for the due fulfilment of the contract and shall be either in the shape of a lump sum to be fixed by the Engineer or a deduction of 10 per cent. made from the bills payable to the

contractor. Such security shall be returned to the contractor, only after completion of the work and full satisfaction of the Board's claim against him. The amount of security shall be credited to the register of deposit.

136. For every work given out on contract, an agreement on stamped paper shall be taken and executed in accordance with section 42.

137. Every sanctioned contract shall be entered in a register and each entry shall be initialled by the Accountant. Payments made to contractors from time to time shall be noted in the register under the initials of the Accountant.

138. Time for commencement and completion of the work shall be mentioned in the agreement; and power shall be reserved therein to the Board or the Engineer for cancellation of the contract, and for getting the work done by any other agency at the cost of the contractor in case of failure on the part of the contractor to commence the work in time or to keep it in progress with due diligence; provision shall also be made in the agreement for imposing a penalty for breach of any conditions of the agreement.

139. (1) Works shall be executed strictly in accordance with the specifications given in the approved estimates. The terms of every agreement shall be strictly enforced and nothing shall be allowed to be done tending to nullify or vitiate any agreement.

(2) A contractor shall not be given a verbal promise of being allowed higher rates than those agreed upon in consideration of any peculiar or unforeseen circumstances. If in any case higher rates are considered necessary, specific orders of the Board shall be obtained.

140. In case the contractor is asked to do any work in addition to, or in modification of, that specified in the estimate, the conditions under which he is to carry it out shall be embodied in a statement and his signature shall be obtained thereon in token of acceptance.

Measurement of Works.

141. All works done or materials supplied whether departmentally or by contract shall be measured by the Overseer or other officer in charge of the work. The measurements shall be recorded in the measurement book in the form used in the Government Public Works Department. The printed instructions in the measurement book shall, as far as practicable, be strictly followed.

142. The measurement book shall be the most important record since it forms the basis for all payments. Full particulars and the name of the work measured shall be given in the measurement book to admit of the work being readily identified and the measurements being checked.

143. A register of measurement books shall be maintained in the Engineer's Office showing the printed number on each book, the name of the person to whom issued, the date of issue and the date of return.

144. The measurements of every work of original construction, special repairs to roads costing above Rs. 50 per mile or repairs costing over Rs. 500 in the case of other works shall be check-measured either by the Engineer himself or by

a Sub-Divisional Officer. The check-measuring officer shall note in the measurement book the date on which the check-measurement was actually performed and the differences, if any, noticed by him.

145. If for any reason it is not possible in any case to check-measure any work, payment may as an exceptional case be made on the certificate of the Sub-Divisional Officer or the Engineer that, to the best of his knowledge, the work billed for appears to have been done.

146. No final payment shall be made for an original work costing more than Rs. 2,500 until at least 20 per cent of the measurements recorded are check-measured by the Engineer.

147. Payment for unmeasured works shall not be made. In the case, however, of petty miscellaneous works with regard to which measurements are not feasible the Sub-Divisional Officer shall certify on the bill that the work done is worth the amount claimed for it.

148. Bazar materials may not be shown in the measurement book. Requisition form (No. 40) may be used for the purchase of such materials. Except in case of urgency, no purchases shall be made unless requisitions are duly sanctioned by the Engineer or the Sub-Divisional Officer.

Note.—In the case of Taluka Local Boards the duties of the Sub-Divisional Officer by the members of the Standing Committee to whom the duties shall have been specifically assigned by a resolution of the Committee.

Bills.

149. Bills shall be prepared in the prescribed forms (Nos. 33 to 37). When work is done by daily labour, muster roll accompanied by an abstract of work done shall be the basis of account. Every bill or muster roll shall bear a reference to the number and page of the measurement book in which the measurements of the work are recorded. Charges for miscellaneous petty payments and for petty works not susceptible of measurement may be drawn on hand receipts in the hand receipt form (Form No. 39).

150. Bills shall be checked in the Sub-Divisional Office and if there is no Sub-Divisional Office, checking shall be done in the Engineer's Office.

151. Labour employed on muster rolls shall be paid by the Overseer or the Sub-Divisional Officer from the permanent advance given to him. No payment shall be made unless the work turned out is check-measured and approved for payment by the Sub-Divisional Officer. Payment to every cooly shall be acknowledged by the payee under his signature or thumb impression and the endorsement of the total payment made shall be recorded on the muster and signed and dated by the paying officer.

152. Wages remaining unpaid from an approved muster may be paid subsequently when claimed, in which case the procedure given below shall be observed :—

(*a*) Full amount of the muster shall be debited to the permanent advance at the time of payment and any undisbursed amount shall at the same time be credited to the petty cash book with full details, a note to that effect being made in the muster against each labourer who is not paid.

(*b*) Subsequent payments shall be made on hand receipts (Form No. 39), and reference to the muster in which the charge was originally included and the serial number of the particular person therein shall be quoted in each case. Such hand receipts shall be submitted for record with the original muster roll.

(*c*) Such unpaid amounts shall be kept by the Overseer till the completion of the work concerned and if it is not claimed before that date it shall be credited to the Treasury and the chalan submitted for record with the original muster.

153. Every bill received for payment or recoupment of permanent advance shall be audited in the accounts branch. The Accountant shall maintain an objection book in which every bill shall be entered. The irregularities, if any, noticed shall be entered therein in the proper column. The orders of the Engineer and the Chief Officer shall also be noted in the objection book.

154. No bill pertaining to Public Works expenditure shall be paid unless it is countersigned by the Engineer and passed for payment by the Chief Officer. Should the Chief Officer find any bill defective, he shall refuse to pass it for payment, and shall forthwith communicate his objections to the Engineer for remarks or explanation. If the Chief Officer is not satisfied with the explanations or remarks of the Chief Engineer, he shall submit them to the President for orders. Where there is no Engineer, every such bill shall be countersigned by the Chief Officer and passed for payment by the President, where the officers of Engineer and Chief Officer are held by the same Officer, every such bill shall be passed for payment by the President. After a bill is so passed, it shall be posted in the Register of Works in the account of the work concerned.

155. Payment to a contractor or supplier shall be made by means of a cheque drawn in his favour. Such cheque shall be delivered to the contractor or supplier concerned direct, and intimation shall be given to the Engineer about the payment.

156. On completion of every work, other than a current repair work, a completion certificate signed in the case of an original work by the Engineer costing more than Rs. 2,500 and in any other case by such officer as the Board may direct shall be recorded in the work file concerned.

157. At the end of every year, all documents connected with each work shall be filed in the following chronological order, namely:—

(1) Original estimate, and revised estimate, if any.

(2) Deviation statement, if any.

(3) Rate list or sanctioned piece work tender.

(4) Contract bond, if any.

(5) Vouchers (work bills or musters or hand receipts).

(6) Inspecting Officers' remarks, if any.

(7) Completion certificates.

The files shall be continued from year to year until a work is completed.

158. Accounts for tools and plant, road-side materials, materials charged to works, surplus materials and stock materials shall be maintained in the prescribed forms (Nos. 47 and 48) and the Engineer shall arrange for their periodical verification and shall record the necessary certificates.

159. (1) When any Local Board work is entrusted for execution to the Government Public Works Department, the President of the Board shall send to the Executive Engineer the sanctioned plans and estimates and communicate to him the budget allotment.

(2) Every such work shall be entered in the register of works and the Government Public Works Department shall be shown as the agency executing the work.

(3) At the end of every month or whenever necessary the Executive Engineer shall send a requisition to the President, District Local Board, showing the cost incurred on each such work. In the District Local Board accounts the requisition shall be treated as a voucher and payment shall be made to the Executive Engineer by cheque on the strength of the requisition. The expenditure incurred in connection with each work shall be shown against the respective work in the register of works.

160. (1) If any non-Local Board work is entrusted to the Local Board for execution, the President shall obtain from the authority entrusting the work for execution the necessary sanctioned plans and estimates and an amount equal to the estimated cost of the work.

(2) The estimates for such work shall include the establishment and tools and plant charges payable to the Board.

(3) Such work shall be treated as a Local Board work so far as execution is concerned. It shall be entered in the Register of Works, a separate set of pages being allotted for such works.

(4) The amount received under sub-rule (1) shall be taken as a deposit and the expenditure incurred shall be debited as an advance in the suspense account. At the end of every month or on the completion of the work necessary adjustment shall be made. The establishment and tools and plant charges shall be calculated and added to the amount of advance. An amount equal to the total advance thus arrived at shall be debited against the deposit amount as repayment. If the deposit amount falls short of the advance, the deficit shall be shown as outstanding advance and arrangements shall be made to recover it from the authority concerned. If the deposit is in excess of the advance the surplus shall be repaid to the authority concerned. The susvense account in respect of such items shall be closed at the end of the year or on completion of the work, whichever is earlier.

160-A. (1) Notwithstanding anything contained in sub-rules (1) and (4) of rule 160, when a village water supply (non-Local Board) work is entrusted by Government to a Local Board for execution,—

(*a*) the estimated amount of the cost of any desilting work shall be placed at the disposal of the local board in full not later than the end of February in each year and the local board shall carry out the work and surrender to Government any balance remaining with it on the 10th day of July in the same year ;

(*b*) as regards any other work, half of the estimated amount of the cost of such work shall be placed at the disposal of the local board not later than the 15th day of April in each year and after this amount is svent on the work the remaining cost shall be paid to the local board according to the procedure laid down in sub-rule (2).

(2) For recovering the remaining cost, the President of the local board may prefer bills on the Treasury in respect of such portion of the sanctioned work as may have been actually completed and in respect of materials actually received for the work, from time to time, and draw payments therefor:

Provided that the bills shall be duly certified by the Accountant of the local board and the President and countersigned by the Collector or his Personal Assistant:

Provided further that the President shall furnish such statements containing such particulars and in such forms in respect of the works as may be required by the Treasury Officer, from time to time.

160-B. Notwithstanding anything contained in this Chapter, all the powers vested in the Board shall be exercised by the President in consultation with the Engineer of the Board in respect of village water supply works entrusted by Government to a local board for execution:

Provided that tenders and contracts for works estimated to cost more than Rs. 5,000 but less than Rs. 10,000 each shall be sanctioned by the Standing Committee of the Board:

Provided further that all tenders and contracts for works estimated to cost more than Rs. 10,000 each shall be sanctioned by the Government Executive Engineer:

Provided further that tenders involving an increase over the estimated cost of any work may be sanctioned as aforesaid by the President of the Standing Committee only when the increase is within 5 per cent. of the estimated cost. If the increase exceeds this limit, the tenders shall be forwarded to the Superintending Engineer of the Government P. W. D. Circle concerned.

CHAPTER V.

Miscellaneous.

161. The common seal of the Local Board shall remain in the custody of the President or of any other Officer authorised in this behalf by the Board. It shall be affixed to instruments by which transfers of property, including Government securities, are effected by the Board, to contracts and to other documents which have to be executed on behalf of the Local Board.

162. All orders regarding appointments, promotions, suspensions, fines, leave, securities to be furnished by the employees and any other orders affecting the service of Local Board employees shall be filed in serial order in a separate file.

163. An account of all forms shall be kept in every office which indents for forms In the case of forms on which receipts for money received are granted the number of each book with the number of pages in each shall be entered in the account. The books shall be issued in serial order and a new book shall not be issued until all forms in the book previously issued have been used and the book with the counterfoils is returned.

164 The balance of forms shall be verified by the head of each office at least once a year and a certificate of such verification shall be recorded in the register.

165. Vouchers, registers and other forms shall not be eliminated or destroyed otherwise than in accordance with the rules in Appendix A.

CHAPTER VI.

Annual Budget Estimate.

166. The return of actual and estimated income of local funds described in clauses (*b*) and (*c*) of section 75 to be rendered by the Collector under section 85 shall be furnished in Form No. 1 every year on or before the 1st November.

167. Form No. 1 shall be prepared for the entire district but the return for a taluka shall include only so much portion of the form as relates to that taluka.

168. On the reverse of the return the Collector shall certify in Form No. 2 for the purposes of section 79 the amount of cess levied in each municipal district or cantonment.

169. Below the certificate in Form No. 2 under section 79 the Collector shall also certify for the purpose of section 93 of the Bombay Village Panchayats Act, 1933, the amount of the cess levied within the limits of each panchayat.

170. The Collector shall send a copy of the return and of the certificate to the School Board of the District ; he shall also at the same time send a copy of an extract relating to the income from each taluka, municipality, Cantonment and village panchayat to the taluka local board, municipality, Cantonment authority and village panchayat concerned.

171. The District Local Board shall, every year on or before the 15th December communicate to each Taluka Local Board in Form No. 3 the probable amount of the cess levied under section 93 which will be at the disposal of the latter in the next official year.

172. The budget estimate of a Local Board shall be prepared in Form No. 4 and passed by the Board before the 16th February every year. The said form shall consist of five parts, namely :—

Part I.—The general budget estimate.

Part II.—The abstract of estimated expenditure on Public Works.

Part III.—The detailed estimate of works of first construction.

Part IV.—The detailed estimate of repairs.

Part V.—The detailed estimate of tools and plant, establishment and contingencies.

173. The basis for every item of receipts and expenditure entered in the budget estimate shall be filed for reference in the records of the Board. In preparing the budget estimate, the Board shall freely consult the Government officers in connection with the affairs of the State in the Revenue, Education and other Departments with a view to obtaining the fullest possible information on all points connected therewith.

174. The details of the School Board budget, submitted to the District Local Board under the law for the time being in force, shall not be incorporated in the general budget of the District Local Board.

175. For the purpose of Part III of the budget estimate (Form No. 4) the following shall be classed as works of first construction, namely :—

(*a*) Entire new constructions.

(*b*) Additions to existing works.

(*c*) Repairs to buildings or works newly purchased.

(*d*) Repairs to buildings or works which are brought into use after being abandoned.

176. All repairs whether ordinary or special, which do not fall under rule 175, shall be classed as " repairs " for the purpose of Part IV of the Budget (Form No. 4).

177. An extract of so much of each Local Board Budget estimate as finally approved and sanctioned as relates to the works to be executed by the Government Public Works Department, shall be forwarded to the Accountant General through the Executive Engineer concerned not later than the 15th March. Similar extracts relating to works to be executed by the Government Public Works Department and provided in the revised or supplementary budgets shall as soon as practicable be sent to the Accountant General through the Executive Engineer concerned.

178. Reappropriation of funds from one head to another shall be noted in the Form No. 5 of reappropriation statement and a copy of the reappropriation statement involving a change in the allotment of works to be executed by the Government Public Works Department shall be sent to the Accountant General through the Executive Engineer concerned.

179. All budget estimates and all reappropriation statement shall be filed together in a separate file.

180. If a lump sum is provided in the budget under a minor head or for unforeseen charges, allotment sanctioned by the Board from time to time for each work from each such sum shall be shown in the reappropriation statement and filed in the budget file.

CHAPTER VII.

Forms of Accounts and how to be Maintained.

181. The accounts of the District Local Board shall be maintained in the following forms :—

(1) Collector's Return under section 85.

(2) Collector's Certificate under section 79.

(3) District Local Board Return under section 85.

(4) Budget Estimate.

(5) Statement of Reappropriations.

(6) General Receipt Form.

(7) General Cash Book.

(8) Classified Register of Receipts and Payments.

(9) Register of Cheques.

(10) Cheque Form.
(11) Treasury Pass Book.
(12) Transfer Sheet.
(13) Demand and Collection Register of Toll and Ferry Receipts.
(14) Demand and Collection Register of other Taxes and dues.
(15) Petty Cash Book.
(16) Register of Undisbursed amounts.
(17) Register of Deposits and Advances.
(18) Register of Private Contributions.
(19) Monthly Cash Account.
(20) Annual Account.
(21) Audit Register of Establishment and Fixed recurring charges.
(22) Travelling allowance Register.
(23) Pay Bill and Acquittance Roll of Establishment other than Work-charged Establishment.
(24) Provident Fund Ledger.
(25) Provident Fund Broad Sheet.
(26) Register of Pension Payment Orders.
(27) Travelling Allowance Bill.
(28) Contingent Bill.
(29) Register of Contingent Charges.
(30) Register of Investments.
(31) Register of Dead Stock.
(32) Register of Works.
(33) Muster Roll.
(34) First and Final Bill.
(35) Running Account Bill.
(36) Pay Bill and Acquittance Roll of Mile Coolies.
(37) Pay Bill and Acquittance Roll of Work-charged Establishment.
(38) Acquittance Roll.
(39) Hand Receipt.
(40) Requisition for local purchase of articles.
(41) Rate List.
(42) Estimate.
(43) Estimate for Roads.
(44) Deviation Statement.
(45) Piece Work Tender Form.
(46) Daily Report.
(47) Register of Road Materials or other materials charged to works.
(48) Register of Tools and Plant and Surplus or Stock materials.
(49) Register of Roads.

(50) Register of Immovable Property other than Roads.

(51) Register of Securities furnished by Officers and servants.

(52) Cattle Pound Register (to be maintained in the Office).

GENERAL CASH BOOK.

182. In the General Cash Book (Form No. 7) shall be recorded on the left side the receipts to be credited to the Board and on the right side the amounts of all cheques drawn with their numbers and the names of the persons in whose favour the cheques are drawn.

183. The receipts of assigned revenues specified in section 75 will be communicated monthly to the District Local Board by the Treasury. All amounts so advised shall be entered in the General Cash Book as if they were cash transactions. After retaining the portion due to itself under clause (*b*) of sub-section (*1*) of section 76 the District Local Board shall, on the 5th of every month, pay by cheque to each Taluka Local Board and the School Board the share due to them. The amount of the share due to each village panchayat under section 93 of the Bombay Village Panchayats Act, 1933, shall be paid similarly by cheque to the Panchayat. The amounts of all such cheques shall be debited by minus entries on the receipt side of the cash book and under the corresponding heads in the classified registers of receipts.

184. The amounts due to the District Local Board realised by a Taluka Local Board shall be remitted by it to the Treasury for credit to the District Local Board. At the close of each day on which any such amount is received, the Taluka Board shall send to the District Local Board a daily sheet, each item therein being supported by a chalan in original. All such daily sheets with the chalans shall be filed in one file in serial order.

185. Every member, officer or servant of a Board shall similarly credit to the Treasury all money received by him ; and he shall immediately send a report with the chalan in original to the District Local Board Office. Such reports with the chalans shall be filed in the daily sheet file.

186. The daily total of each detailed head from the classified register of receipts (Form No. 8) shall be carried to the General Cash Book.

187. The General Cash Book shall be balanced at the end of each day on which there is a transaction. At the end of each month the entries of receipts and expenditure in the Cash Book shall be compared, item by item, with Treasury Pass Book and the balances agreed ; the difference, if any, being explained in a foot-note in the Cash Book thus :—

Cash Book closing balance.

Deduct receipts not yet credited in the Pass Book (*a*).

Add amount of uncashed cheques drawn on Treasury (*b*).

Balance as per Treasury Pass Book.

Balance in Bank.

Details of

(*a*)

(*b*)

CLASSIFIED REGISTERS OF RECEIPTS AND PAYMENTS.

188. A Classified Register of Receipts and a Classified Register of Payments (Form No. 8) shall be maintained for receipts and expenditure, respectively. The budget heads with the estimated receipts and estimated allotments shall be entered at the top. A page or set of pages shall be assigned for each major head and the detailed heads shall be shown horizontally in the cases provided. In the case of expenditure on account of public works, an account shall be opened in the classified registers only for the main heads prescribed in the annual accounts. The expenditure under each detailed head subordinate to the main heads shall be watched through the register of works.

189. All additions to, or alterations in, the budget grants which may be sanctioned by the Board during the course of the financial year shall be noted against the detailed heads concerned in red ink with a plus or minus entry, and the authority for each such addition or alteration shall be quoted.

190. Every item of receipt shall, immediately without reservation, be brought to account in the classified register of receipts and the daily total of each head shall be taken to the general cash book at the end of the day.

191. The net proceeds of the assigned revenues shall be entered in the classified register of receipts monthly, as soon as the figures are communicated by the Treasury. As cheques are issued for the payment of the portion of the share of such revenue to Taluka Local Boards, School Board or Panchayats, the amounts of the cheques shall be shown in the receipt register by minus entries under the appropriate heads.

192. Every item of expenditure shall be brought to account in the classified register of expenditure from bills under the appropriate head and the daily totals of all the heads shall be tallied with the expenditure shown in the general cash book.

193. At the end of each month, the figures in both the classified registers shall be added up and a progressive total of all the columns shall be worked out below the monthly total for the purpose of compiling the monthly cash account and annual accounts. Where the grand total under any head in the register of payments shows that the budget grant is likely to be exceeded, steps shall be forthwith taken to meet the excess either by reappropriation or by a supplementary allotment.

194. If for any reason any amount is required to be transferred from one head of account to another, the transfers shall be effected through the transfer sheet by plus or minus entries under the appropriate heads in the place provided as soon as the necessity for such transfer is discovered.

195. Government grants given for specified objects and popular contributions received for specified purposes shall in the first instance be credited under the suspense head. A separate page shall be set apart for each kind of grant and in the case of a popular contribution for each work. Expenditure incurred on the works for which grants are given or contributions are received shall be debited to the appropriate service head of expenditure and as soon as the work is complete or at the end of each month the expenditure incurred from the Government grant or popular contribution shall be shown as expenditure under the suspense head and the unspent amount shall be shown as balance in the suspense account.

REGISTER OF CHEQUES.

196. The object of the register of cheques (Form No. 9) is to note the purpose and the amount for which and the person in whose favour each cheque is drawn. The date and the manner in which each cheque is sent to the payee shall be noted in the column provided for the purpose. When a cheque is drawn for items which have to be paid by the office, the disbursement shall be noted in the proper column and the undisbursed amount shall be taken at once to the petty cash book and reference shall be given in the register against such entries. No amount for which a cheque is drawn and cashed shall remain in the office without being brought to the petty cash book.

TREASURY PASS BOOK.

197. All sums paid into the Treasury on account of the Board and all payments made by the Treasury on cheques shall be entered in the Treasury Pass Book (Form No. 11) which shall be sent with each remittance and on the last working day of each month to the Treasury to be written up. At the close of each month the entries on each side of the Pass Book shall be totalled and the balance struck by the Treasury. The balance in the Treasury Pass Book shall be agreed with that shown in the general cash book.

TRANSFER SHEETS.

198. Transfer sheets (Form No. 12) shall be maintained in order to correct errors of classification and to bring to account recoveries of over-payments. Transfer entries shall be made in as concise a manner as possible and all particulars sufficient to explain both the nature of the adjustment and the grounds for correction shall be clearly stated. Every such entry shall be initialled by the Chief Officer in token of correctness.

199. Recoveries of over-payments in cash or by short payment shall be adjusted as follows :—

(*i*) They will ordinarily be adjusted by deduction from the current year's charge under the detailed head previously overcharged.

(*ii*) If a recovery is made by a short payment of an item chargeable to a detailed head under which the previous over-payment occured, no further adjustment is necessary, as the short payment is a set off against the excess payment.

(*iii*) If a recovery is made in cash, the amount shall be taken to the head "Cash Recoveries" as a credit item.

(*iv*) If the recovery is effected by short payment of an item chargeable to a detailed head other than that under which the over-payment was previously made—

(*a*) the total payment (i.e., the amount actually paid plus the amount short paid) shall be entered under the detailed head to which the item short paid pertains.

(*b*) the amount short paid shall be entered as a credit item under "Cash Recoveries".

The various credit items pertaining to over-payments during the year shall be entered as deductions in the classified register of payments under the detailed heads

to which they pertain. Before the accounts of each month are closed, the total cash recoveries effected in the month shall be debited to the head " Cash Recoveries " in order to clear the corresponding credit head in the classified register of receipts.

(*v*) Recoveries of over-payments relating to previous years shall be taken to the head " Miscellaneous ".

DEMAND AND COLLECTION REGISTER OF TOLL AND FERRY RECEIPTS.

200. When the right to collect ferry tolls or road tolls is farmed out, a register (Form No. 13) shall be maintained in the District Local Board Office to watch the demand and collection.

201. The arrears of past years with the names of persons from whom the arrears are due shall be carried forward to the new register every year.

202. As soon as the leases for the year are sanctioned, the amount of each lease, the name of the lessee, the amount and the date of each instalment shall be entered in the register and every recovery made shall be noted against the demand.

203. When a Board collects tolls or other dues by direct management, the demand register shall only show the name of the toll bar or ferry and the collections as they are received. The collections shall be effected by means of tickets.

204. The person who pays the tolls or other dues shall receive a ticket or receipt respectively. The progressive totals of the sums received shall be worked out on each page of the book of tickets or the book of receipts, as the case may be, in the place provided at the foot, as each page is completed.

205. When remittance is made to the treasury, the progressive total of the money received shall be taken to the last counterfoil used and a note of remittance shall be made thereon. An inspecting officer shall see that these totals are taken regularly and correctly as directed in this rule and shall initial the pages which he checks.

206. At such intervals as may be fixed by the Board, but in no case later than a fortnight, the collecting karkun shall remit his collections to the Treasury or with the Board's approval by money order to the Board's Office.

207. The demand register shall be totalled at the end of the year and the total recoveries shall be agreed with the classified register and a certificate to that effect shall be recorded by the Accountant.

DEMAND AND COLLECTION REGISTER FOR OTHER TAXES, ETC.

208. The Demand and Collection Register of other taxes and dues (Form No. 14) shall be maintained in two parts. All taxes and fixed demands shall be noted in one part. The other part shall include all items of revenue other than taxes and fixed demands. Separate pages shall be set apart in the first part for each kind of tax. If the tax is to be collected in different villages a number of pages shall be set apart for each village. A separate page or set of pages shall be assigned in the second part for each class of revenue and each item of demand shall be separately shown. At the beginning of the year, the outstanding arrears as well as the demand for the year shall be noted and initialled by the Chief Officer. As collections are made, they shall be noted against the corresponding demand.

209. The entries of demand in the case of sale proceeds of moveable or immovable properties shall be made as soon as the sales are sanctioned.

210. Contributions due from Municipalities or other local bodies or the State Government shall be noted in the register as soon as the demand is known and the recovery watched through this register.

PETTY CASH BOOK.

211. (*i*) The Petty Cash Book (Form No. 15) shall mainly contain an account of the permanent advance. It shall be confined to the disbursements made from the advance and recoupments thereof. Disbursements made shall be shown on the right side and the recoupments on the left. The balance shall be verified at the end of every month and a note of verification shall be made in the register. When the balance of the advance in hand is running low and in any case at the end of the financial year, the items of expenditure shall be billed for in the proper form and the advance shall be recouped.

(*ii*) At the end of every month, an abstract shall be worked out showing the details of the amount to be recouped.

212. (*i*) A separate register (Form No. 16) shall be maintained for undisbursed moneys. All moneys drawn in cash from the Local Fund for a purpose other than the recoupment of permanent advance and remaining undisbursed shall be forthwith credited to this register. Subsequent disbursements shall be noted from day to day on the right side. All moneys received on behalf of the Board shall also be accounted for in this register, until actually remitted to the Treasury. The balance shall be worked out at the end of the day on which there are transactions and attested by the head of office. At the end of every month, the balance in hand shall be verified by the head of office and a certificate of verification shall be recorded in the register.

(*ii*) A receipt shall be obtained for every payment in the receipt register and shall be attested by the disbursing officer.

(*iii*) At the end of every month an abstract shall be made out showing the details of undisbursed amount. Such undisbursed amount shall be credited to the Local Fund at the end of the month, unless it can be disbursed during the succeeding month.

(*iv*) When an item is paid, the serial number of receipt of that item shall be noted against the item of disbursement and the serial number of disbursement shall be noted against the item of the receipt side.

REGISTER OF DEPOSITS.

213. Each item of deposit received shall be at once entered in the Register of Deposits (Form No. 17) with the name of the person from whom it is received, and its final disposal shall be watched. Repayments shall be shown in the columns provided for the purpose. When a deposit is adjusted by transfer to some head of account, it shall be shown as repaid and the fact of adjustment shall be noted in the remarks column, quoting the major head of account, and the date of adjustment. Deposits shall on no account be kept out of account but shall be at once shown in the general cash book.

214. At the close of each year, the total repayments from and balance of each item of deposit shall be worked out in the register and the latter shall be carried over to the register for the following year. The deposit register shall be examined at frequent intervals by the Chief Officer.

215. Deposits not exceeding one rupee unclaimed for one whole year, balances not exceeding one rupee of deposits partly repaid during the previous year and all balances unclaimed for more than three complete years, shall, at the close of March, in each year, be credited to the Local Board by means of transfer entries. A note of such credit as lapsed deposits shall be made against the respective items, quoting the date of credit. Depoits thus credited shall not be repaid without the sanction of the Board, but this sanction shall be given as a matter of course on ascertaining that the item was really received, was credited as lapsed deposit and is claimed by the person who might have drawn it at any time before the lapse. The amount of a lapsed deposit refunded shall be charged in the accounts of the Board as a refund and not debited to deposits.

216. The monthly columns of repayment of deposits shall be totalled and the total shall be agreed with that in the classified register and attested by the Chief Officer.

Register of Advances.

217. Each item of advance paid shall be at once entered in the Register of Advances (Form No. 17) with the name of the person to whom it is paid and its recovery shall be watched until the whole advance is repaid. Recoveries shall be shown in the columns provided for the purpose against the original entry of advance and the balance worked out at the end of the year.

218. At the beginning of each year all the outstanding advances shall be brought forward in the register and initialled by the Chief Officer. When an advance is recovered by deduction from a bill or by transfer entry, the amount shall be noted against the original advance in the column for the month in which the adjustment is made. No adjustment shall be made unless such bill has been accepted and passed. The monthly column of recoveries shall be totalled at the end of the month and the total shall be agreed with the corresponding credit under advances in the classified register and shall be initialled by the Chief Officer.

Register of Private Contributions.

219. (*i*) Contributions received from private individuals or other Local Bodies for specified objects shall be shown in the Register of Private Contributions (Form No. 18). A separate account shall be opened for each work, and the amount of contributions received on account of that work, the expenditure incurred thereon and the refund of unspent balances, if any, shall be watched.

(*ii*) Expenditure incurred on such works shall, in the first instance, be debited in the classified abstract under the appropriate head and on completion of the work or if the work is not completed before the end of the year, at the end of the year, the total expenditure against the contribution shall be shown in this register, the balance worked out and carried over to the register for the succeeding year.

MONTHLY CASH ACCOUNT.

220. (*i*) At the end of every month a monthly cash account (Form No. 19) shall be prepared from the classified register of receipts and payments.

(*ii*) In order to show the correct financial position of the Board, debt account and investment account shall be separately shown in the cash account.

(*iii*) The debt account shall be prepared from the suspense account showing the loans, deposits, advances, contributions for specified objects, such other items, and the net balance due to the Board. The School Board or Taluka Local Board revenue not transferred shall be shown in the debt account as deposits.

(*iv*) In the investment accounts shall be shown the balance of investments at the beginning of the month, the amounts invested during the month, the amounts withdrawn or securities or cash certificates encashed and the balance at the end of the month.

(*v*) The details of balances shall be shown as under :—

(*a*) Balance in the Treasury.

(*b*) Balance in the Bank as current deposit.

(*c*) Balance of investment.

ANNUAL ACCOUNT.

221. (*i*) Every District and Taluka Local Board shall at the end of each financial year prepare an account in Annual Account Form (Form No. 20) showing the receipts and payments classified under the several heads of account contained in the budget estimate. Annas and pies shall be eliminated.

(*ii*) The totals of the details under each head of receipts and payments as given in the annual account shall agree as to rupees exactly with the figures under the same heads in the classified register.

(*iii*) The details of the balance in the Treasury and in the bank or banks shall be separately shown in the annual account and a certificate that the closing balance as shown in the account has been compared with that shown in the Treasury pass book or the bank pass book, as the case may be, and found to be correct as to rupees, shall be appended to the account. A memo. explaining the difference, if any, shall also be attached to the certificate.

(*iv*) The accounts shall be checked by the Auditors at the annual audit with reference to the account books.

222. (*i*) In addition to the annual account of the District Local Board referred to in rule 221 a consolidated account comprising the accounts of the District and Taluka Local Boards and the School Board shall be prepared in the District Local Board Office and sent with the administration report. For this purpose, the District Local Board shall call for a copy of the annual account from each Taluka Local Board together with the certificate of balances referred to in clause (*iii*) of rule 221. A statement of receipts and expenditure shall also be obtained from the School Board. Only the total receipts and expenditure under Primary Education shall be exhibited in the Consolidated Annual Account.

223. The President of every District Local Board shall, as soon as possible after the close of the year, furnish to the Accountant General, through the Treasury Officer, a certificate of agreement of the balance of the Local Fund of the District

(as a whole) with that in the Treasury as agreed with the books of the Accountant General as required by Article 222, Civil Account Code, Volume I.

Note.—The balance of the Education Fund is not to be included in that of the Local Fund referred to in this rule.

AUDIT REGISTER OF ESTABLISHMENT AND FIXED RECURRING CHARGES.

224. The following points shall be observed in opening the Audit Register of Establishment and Fixed Receiving Charges (Form No. 21), namely :—

(*a*) The establishment shall be arranged in the order of budget heads and entered in this register ,a few blank pages being left after each major head for the entry of any permanent establishment subsequently sanctioned.

(*b*) A page shall be set apart for each section and one (or more, if necessary,) for the total charge of establishment, when the number of sections exceeds one. The sections shall be arranged alphabetically.

(*c*) Periodical charges shall be shown in the pages for periodical charges at the end. The term " periodical charges " includes—

(*i*) Rents, rates and taxes.

(*ii*) Grants-in-aid, contributions, or other payments to other Local Bodies such as Municipalities, Sanitary Committees, Village Panchayats.

(*iii*) Contributions or grants to public institutions.

(*iv*) Contributions to the State Government.

(*v*) Other fixed amounts paid at regular intervals.

(*d*) When periodical charges are paid quarterly, half-yearly or yearly, the headings of the money columns shall be altered to correspond with the number of payments.

(*e*) An index shall be prepared and kept at the beginning of the register.

225. A register shall ordinarily last for four years. No new register need be opened every year. The orders sanctioning the charges shall be quoted in the first column and initialled by the Chief Officer. In the case of establishment, the sanctioned scale of each post according to the schedule of establishment sanctioned under section 119 and changes sanctioned from time to time shall be noted in the register.

226. The minimum and maximum columns shall be used when the pay is progressive and as soon as an increment is sanctioned, the actual pay shall be noted in the " actual " column, against the section in which the increment is granted. Each grade in the schedule shall be treated as a separate section. Sufficient space shall be left between two sections.

227. In posting the audit register, the amount shown in the column of pay bill headed " net charge " for each section shall be entered against each section and below that shall be written in red ink the withheld pay and fines as shown in the bill to check arrear bills preferred and fines subsequently remitted. The amount of undisbursed pay subsequently refunded shall be noted in the column of the month to which it pertains. No subsequent claim not covered by the last three entries or by special authority to utilise savings shall be admitted without full explanation of the circumstances under which it was omitted from the monthly bills which are expected to exhibit the full claim for the month.

228. Payment on account of pay is to be recorded in the column for the month for which the pay is due and not for that in which it is disbursed, the number and month of the voucher being quoted in the entry as briefly as possible ; for example, "23/6" would indicate voucher 23 of the month of June.

229. The source from which a supplementary bill is to be met shall invariably be noted against it in the register by the use of the following letters :—

W.=If met from amounts held over for future payments.

S.=Savings.

F.=Fines.

U. P.=Undisbursed pay refunded.

When excesses over the sanctioned scale are passed consequent on arrangements made in leave vacancies, a note to that effect specifying the perod of leave shall be made in the remarks column.

230. Temporary establishment shall be similarly dealt with, but shall be shown in a separate page or pages of the register, the period for which the sanction holds good being distinctly specified in the second column below the details of the appointments sanctioned and lines drawn across the cages for the month previous and subsequent to that period so as to prevent admission, by oversight, of pay for a period in excess of sanction.

231. Before the pay-bill of each section is passed for payment, the Accountant shall verify the claim with the entries in the register, and a memo. showing the changes shall be kept with every pay-bill.

232. The other recurring charges such as grants-in-aid, contributions, rents, shall be noted on a separate page and payments shall be noted in the months in which the expenditure is incurred.

233. No claim shall be admitted for payment unless it is entered in the audit register and is supported by competent sanction.

Travelling Allowance Register.

234. Travelling allowance drawn by members of the Local Board and the stipendiary officers or servants shall be recorded in the Travelling Allowance Register (Form No. 22). One page shall be set apart for each member and the amount paid to each shall be noted on that page.

235. In the case of members, the money limit fixed by the State Government for each member shall be noted at the top and before any claim is admitted, the Accountant shall see that the money limit is not exceeded.

236. The place of residence of every member shall be ascertained by calling for a declaration from each member and noted in the register on the page allotted to him and any further change in the place of residence notified by the member shall be similarly noted.

Pay Bill of Permanent and Temporary Establishment.

237. Pay and allowances is other than travelling allowance of the members of the Local Board establishment shall be drawn in Form No. 23.

238. Permanent travelling allowance, conveyance allowance or any compensatory allowance and house rent shall be drawn along with pay in the same form.

239. When the pay-bill has been cashed, the money shall be promptly disbursed to the payees concerned and their signatures, stamped where necessary, shall be taken in the column provided for the purpose. If the payee does not present himself before the end of the month, the amount drawn for him shall be refunded by short drawal on the next bill and shall be redrawn when required. In the meanwhile the undisbursed amounts shall be credited to the Petty Cash Book.

PROVIDENT FUND LEDGER.

240. (*i*) Where a Provident Fund is established by a Board the following books shall be maintained :—

(*a*) A Day Book in Form No. 24.

(*b*) A Ledger in Form No. 24A.

and

(*c*) A Broad Sheet in Form No. 25.

(*ii*) The total subscriptions for a month, refunds of withdrawals from the fund, Board's contributions and interest received shall be posted on the receipt side of the Day Book. Advances from the fund, final payments to subscribers and investments, if any, shall be shown on the expenditure side of the Day Book. The Book shall be balanced on every day on which there is a transaction.

(*iii*) Subscriptions of individual subscribers, the Board's contribution, withdrawals and refunds of withdrawals shall be posted into the ledger (Form No. 24A) from monthly pay bills and the balance in column 7 shall be worked out. A page or set of pages shall be assigned to each subscriber. The ledger shall be indexed.

(*iv*) Before the close of each month the figures of subscriptions, refunds and other items shall be posted from the ledger to the Broad Sheet (Form No. 25) and the total receipts and withdrawals for the month shall be agreed with the Day Book.

(*v*) At the close of the year, the columns of the Broad Sheet shall be totalled and the interest earned shall be calculated and posted in the ledger in the space provided for the purpose.

(*vi*) A copy of his account shall be furnished to each subscriber by the end of June of the following year.

(*vii*) When an account is closed, the amount at credit shall be dealt with under the regulations framed by the Board.

(*viii*) A register shall be maintained in the form of Register of Advances for noting the advances made from the Provident Fund. As soon as an advance is sanctioned and paid, it shall be entered in this register and repayments noted as they are made.

(*ix*) When recoveries of advances are made from the pay, the amount of monthly subscription and the amount of advance recovered shall be shown separately in the pay bill.

REGISTER OF PENSION PAYMENT ORDERS.

241. Where a Board has established a pension fund a register of Pension Payment Orders (Form No. 26) shall be maintained in the District Local Board Office. As soon as a pension is sanctioned by the Board and a pension payment order is

issued, it shall be entered in the register and the entry shall be initialled by the Chief Officer. The pension payment orders shall be filed in one series as they are issued and the register shall serve as an index to the file of the orders.

Travelling Allowance Bill.

242. Travelling allowances other than permanent or fixed allowances of Local Board members and stipendiary officers and servants, shall be drawn on a Travelling Allowance Bill (Form No. 27). For the purpose of drawing the allowance on account of family, a certificate must be furnished by the claimant, of the number and relationship of the members of his family for whom the allowance is claimed.

243. Every claim for the cost of carriage of personal effects shall be supported by a certificate that the actual expense incurred was not less than the sum claimed.

244. When a journey is performed by a hired conveyance, vouchers in support of charges incurred shall be attached to the bill presented for payment. If no voucher is available, the claim may be admitted on the authority of a certificate signed by the controlling officer.

245. No claim for travelling allowance shall be paid unless the bill is countersigned by the President of the District Local Board.

Contingent Bill.

246. All miscellaneous charges for which separate forms are not prescribed shall be drawn on a Contingent Bill (Form No. 28).

If any claimant presents his own bill or statement of account the payment may be made on such document.

247. Charges under two major heads shall not be included in one bill.

248. The certificates on the bill shall be signed by the preferring officer who shall be responsible to see that the charges made in the bill are of obvious necessity and are at fair and reasonable rates, that previous sanction for any item requiring it is attached and that the requisite sub-vouchers are all received and are in order.

Contingent Register.

249. The contingent register (Form No. 29) shall be maintained to enable the disbursing officer to watch the progress of the expenditure against the allotment. As soon as the budget is sanctioned, the allotments sanctioned for each sub-head under "contingencies" of each major head shall be noted in each column at the top and as each payment is made, the date of payment, the voucher number and the amount paid shall be posted in the register.

250. At the end of every month, the monthly and progressive totals of each column shall be noted in red ink in the register.

Register of Permanent Advances made to Officers.

251. To officers who are required to incur petty expenses which are to be paid before money can be drawn on cheques and to facilitate payments due to daily labourers or piece-workers or for the emergent purchase of stores, a permanent

advance may be allowed by the Board. The advance shall not exceed the requirements as determined by the average monthly expenditure and the opportunities for cashing bills. The permanent advances allowed to all the officers shall be recorded in the register of Permanent Advances made to officers.

252. Each officer who has obtained a permanent advance shall, on first receiving it and on the first working day each year send to the President of the Board concerned an acknowledgment in the following form :—

"I hereby acknowledge to have in my possession a permanent advance of Rs. which sum is due from and to be accounted for by me."

253. On the transfer of charge of an office a similar acknowledgment for the full amount of the permanent advance shall be submitted by the relieving officer.

REGISTER OF INVESTMENTS.

254. (*i*) A record of investments of the Local Fund either in Government securities or in the Postal Cash Certificates or in any approved Banks shall be maintained in the Register of Investments (Form No. 30).

(*ii*) Government Promissory Notes and similar valuables belonging to the Board shall be kept with the Reserve Bank of India or with the permission of the Collector, in the Treasury or in a Bank approved by the State Government, in a strong box the keys of which shall remain with the Chief Officer or other officer as the Board may direct.

(*iii*) Securities shall be examined and verified by the Chief Officer in the first week of April each year and a certificate of verification shall be recorded in the remarks column of the register against each class of securities.

(*iv*) If the Local Fund is kept in any approved Bank as current deposit, it need not be shown in the register, but amounts kept as fixed deposit for a specific period shall be shown in the register.

(*v*) An abstract of all the investments shall be prepared at the end of every month and shall be kept with the register and a certificate shall be recorded by the Chief Officer to the effect that the total amounts of investments tally with the amounts shown in the monthly cash account.

REGISTER OF DEAD STOCK.

255. The Register of Dead Stock (Form No. 31) shall be maintained in two parts, one for all articles of furniture and the other for other moveable property of a permanent and durable nature the value of which is more than Rs. 5. A separate page or pages shall be set apart for each kind of articles.

256. Every head of office shall maintain a separate register and all articles pertaining to his department shall be entered in that register as soon as they are purchased and a certificate shall be recorded on the bill pertaining to that article under the signature of the head of office that the article has been entered in the register quoting the page number.

257. When any article is disposed of finally by sale or otherwise, or is written off the register, the particulars of disposal shall be noted in the register under the initials of the Head of Office.

258. All the articles appearing in the register shall be verified at least once a year by the Head of Office and a certificate indicating the results of the verification shall be recorded in the register under his signature.

Note.—Rules 255 to 258 do not apply to the Engineering Branch where they are separately accounted for.

REGISTER OF WORKS.

259. A Register of Works (Form No. 32) shall be maintained in the Local Board Account Office to watch the progress of expenditure on each work undertaken by the Board in a year against the sanctioned estimate and the budget allotment.

260. A separate set of continuous pages shall be assigned for each of the detailed heads subordinate to the following main heads under "Civil Works" and the works shall be arranged in the same order as in Parts III and IV of the Budget :—

(1) Civil Buildings—(*a*) Original works.
(*b*) Repairs.
(2) Communications—(*a*) Original works.
(*b*) Repairs.
(3) Other public improvements—(*a*) Original works.
(*b*) Repairs.

261. The register shall be provided with an index which shall be sub-divided under the several heads and shall be neatly kept for ready reference. At the commencement of the year the incomplete works of the previous year shall first be entered with the amount of the estimate and the expenditure up to the end of the previous year. The works sanctioned for execution during the year shall then be entered and the amounts of the sanctioned estimates and the allotment for each work shall be noted and each entry shall be initialled by the Chief Officer in token of correctness.

Any changes in the allotments subsequently made and the amounts of revised or supplementary estimates shall be similarly noted.

262. As soon as work bills are passed for payment, the amount of each bill shall be posted in the register in the account of the work concerned and progressive totals shall be taken in the column provided for the same.

263. When a work is complete, the fact of the receipt of the completion certificate shall be noted in the remarks column together with the amount of the certificate. Incomplete works at the close of the year shall be carried forward to the register of the succeeding year with the total expenditure up to the end of the year.

264. All works of first construction as defined in rule 175 shall be called "Original Works". All original works estimated to cost Rs. 2,500 or more shall be termed major works and all other works shall be termed minor works.

265. In addition to the register of works a detailed works ledger shall be maintained in the District Local Board Office for all major works. The quantity and cost under each head or sub-head of work as shown in the estimate shall be entered in the top columns. As soon as bills are passed for payment, the items and amounts billed for shall be entered in the appropriate columns and the total expenditure shall be shown at the end.

266. The total allotment for the year for each work shall be noted at the top of the page and any additions or reductions made during the year shall be noted

with the authority therefor. If supplementary estimates are sanctioned, the items of sub-heads shall be entered below those of the original estimate and both shall be totalled.

267. When a revised estimate is found necessary, the record of the original estimate shall be closed and the revised estimate shall be entered on a fresh page, a cross reference being given to the pages on which the original and revised estimates are noted.

The ledger shall be provided with an index.

268. A similar ledger shall be maintained by Sub-Divisional Officers for all minor works. Where there are no Sub-Divisional Officers, the ledger for all minor works shall be maintained in the Engineer's Office.

ACCOUNT OF " TOOLS AND PLANT ".

269. The Account of Tools and Plant (Form No. 48) shall consist of 4 sections:—

(*a*) Tools and Plant.

(*b*) Office Furniture.

(*c*) Surveying and Mathematical Instruments, and

(*d*) Books and Maps.

A consolidated ledger for the whole District shall also be maintained in the office of the Engineer in Form No. 48, a separate page or pages or part of a page being set apart for each article according to requirements. Receipts and issues for the district as a whole shall be entered therein as they occur. Transfers between subordinates or temporary transactions shall not find a place therein. In April every year, the Engineer shall issue a certificate under his signature as under and the certificate shall be made available for audit along with the ledger :—

" Certified that the stock of (*a*), (*b*), (*c*), (*d*) on 1st April with the several subordinates has been verified by me or my subordinates and the total stock in the District corresponds with the closing balance of last year as shown in the ledger in my office. "

The Engineer shall make his own arrangements for getting statements, returns and other documents, from his subordinates who are entrusted with the custody of these articles.

270. A manuscript register shall be maintained in the Engineer's Office to show the rent recovered from contractors and others for the loan of tools. This shall also be available for audit.

" Roadside materials (metal, sand, murum and ruble). "

271. A consolidated register " Register of Road Materials " (Form No. 47) shall be maintained in the Audit Branch. Two horizontal lines shall be left for each mile, the top line for entering the quantities and the second line for entering the bill number in support of the transaction. As bills are audited, notes of transactions appearing, in the bill shall be taken by the clerks in a manuscript book and at the end of the month, these notes shall be verified with returns (showing the receipts and issues with authority in upport thereof) received from the sub-ordinates. The correct entries for the month shall then be made in the consolidated

register. In April every year, a statement showing the roadside material in his charge on 1st April shall be obtained from each subordinate with the following endorsement :—

"Actually checked on roadside and found correct."

Such statements together with the consolidated register shall be made available for audit.

MATERIALS CHARGED TO WORKS.

272. A consolidated register "Register of Tools and Plant" (Form No. 48) shall be maintained in the Audit Branch, a separate page being set apart for each work in which there are transactions. Two horizontal lines shall be left for each material, the top line for entering the quantities and the second line for entering the bill number in support of the transactions. As bills are audited, notes of transactions appearing in the bill shall be taken by the clerks in a manuscript book and at the end of the month these notes shall be verified with returns (showing the receipts and issues with authority in support thereof) received from the subordinates. The correct entries for the month shall then be made in the consolidated register.

273. In April every year, a statement showing the materials in his charge on 1st April shall be obtained from each subordinate with the following endorsement:—

"Actually checked and found correct."

Such statements together with the consolidated register shall be made available for audit.

274. All materials, remaining over after completion of a work, shall be taken to, and shown as issues in, the surplus material register (Form No. 48) with the following note :—

"Transferred to the surplus materials register."

SURPLUS MATERIALS.

275. All materials remaining over after completion or abandonment of a work or which have come out of works under demolition shall be taken to the surplus materials register to be maintained in the Engineer's Office. It shall be in Form No. 48 prescribed for Tools and Plant, one page being set apart for each kind of material. Receipts and issues for the District as a whole shall be entered therein as they occur.

Note.—These materials can be used for works under the orders of the Engineer by debiting the cost thereof at current market rates (to be fixed by the Engineer in each case) to the work and giving credit to the District Local Board and whenever they are so used statements showing the adjustments to be made shall be sent by the Engineer to the Accountant. These shall be made available for audit. If an estimate specifically provides for the use of these materials, no adjustments are necessary beyond showing the issues.

276. In April each year, the Engineer shall issue the following certificate :—

"Certified that the stock of surplus materials on 1st April with the several subordinates has been verified by me or my subordinates and the total stock in the District corresponds with the closing balance of last year as shown in the ledger in my office."

The Engineer shall make his own arrangements for getting statements, returns and other documents from his subordinates who are entrusted with the custody of these articles.

STOCK.

277. Materials bought and kept in stock for general use on works the cost of which cannot for any reason be charged direct to any work, shall be called "Stock" and borne on the Stock Register (Form No. 48). A lump sum provision shall be made once by the Board for the purchase of stock and the value of stock shall not at any time exceed this amount.

278. The value of the stock purchased shall be treated as an advance and the advance recouped as the stock issued on works is adjusted. The value of the stock in hand shall agree with the balance of the advance outstanding. The figures shall be so agreed every quarter or earlier if possible.

279. A consolidated stock register shall be maintained in the Engineer's office in Form No. 48 prescribed for Tools and Plant, one page being set apart for each kind of material. Besides quantity accounts, necessary details shall be given to show the purchase rate of each article. Receipts and issues for the District as a whole shall be entered in the register as they occur.

280. These materials can be used on works by debiting the cost thereof at purchase rates to the work and giving credit to the District Local Board and whenever they are so used, a statement showing the adjustments to be made shall be sent by the Engineer to the Accountant. Such statement shall be made available for audit.

281. In April, the Engineer shall issue a certificate under his signature as under and this shall be made available for audit, along with the ledger :—

"Certified that the balance of stock on 1st April with the several subordinates has been verified by me or my subordinates and the total stock in the District corresponds with the closing balance of last year as shown in the ledger in my office."

The Engineer shall make his own arrangements for getting statements, returns and other documents from his subordinates who are entrusted with the custody of these articles.

REGISTER OF IMMOVABLE PROPERTIES.

282. The register of immovable properties (Form No. 50) shall be maintained in three parts one for lands, one for buildings and one for water works. The register of roads (Form No. 49) shall be divided into two parts, one for metalled roads and the other for unmetalled roads. In the case of register of lands, the purpose for which the lands are acquired shall be noted. Annual income, if any, derived from the land shall be shown in the register. When new works are completed, they shall be entered in the appropriate register with the cost thereof and the entries shall be initialled by the Engineer. At the close of the year, a certificate shall be recorded in the register under the signature of the Engineer stating that the properties are in working order and are being used for the purpose for which they were intended. In the case of existing properties, the original cost or valuation made by the Engineer as well as the additions made to them from time to time or any increase in value shall be noted in the register.

REGISTER OF SECURITIES.

283. The register of securities (Form No. 51) shall show the name and designation of the officer or servant who has furnished security, the amount and nature of security, the date on which the bond, if any, is executed, the names of sureties and also the result of enquiries made by the Chief Officer regarding the existence and solvency of the sureties every year.

CATTLE POUND REGISTERS.

284. The cattle pound-keepers shall maintain the pound accounts in forms Nos. 53 to 59.

285. In the Local Board office a register shall be maintained in Form No. 52 to show the pound receipts. The register may be called the Cattle Pound Day Book and shall be a subsidiary register to the general cash book. The total of receipts shall be daily carried to the general cash book through the classified register of receipts. As soon as remittances are received from the pound-keepers, the amounts shall be credited in the register with the date of receipts and the name of the pound. The chalans accompanying the remittances shall be filed poundwar in separate files in serial order.

286. Another register shall be maintained to show the receipts from each pound. This shall be the subsidiary register of Cattle pound receipts. A separate page or pages shall be set apart for each pound and as soon as a remittance is received from the pound-keeper, it shall be credited in this register to the account of the pound concerned.

287. If any District Local Board considers the maintenance of poundwar accounts in the District Local Board Office unnecessary, the accounts in the aforesaid forms may be maintained in each Taluka Local Board Office only. The Taluka Local Boards shall remit to the Treasury for credit to the District Local Board the total collections every forthnight or at the end of each month as the District Local Bord may direct and these collections shall be taken in the District Local Board Office to the classified register of receipts, in which a column shall be assigned for each Taluka.

288. The surplus sale proceeds of impounded cattle shall in the first instance be credited to the deposits in the Board's accounts, the necessary entries being made in the register of deposits.

289. When a claim is preferred under section 17 of the Cattle-trespass Act, 1871, for any sum credited as the net sale proceeds of the unclaimed cattle, the original credit shall be traced in the deposit register. If, on investigation, the claim is established, the amount payable shall be paid under the written orders of the President and the payment shall be brought to account direct in the general cash book, the repayment being noted in the deposit register against the original credit entry. The surplus sale proceeds remaining unclaimed at the expiry of three months shall be transferred to the credit of cattle pound receipts by debit to deposits. These receipts shall be entered in the Day book as well as in the subsidiary register to the account of the pound concerned.

290. The remuneration of pound-keepers shall be paid twice a year. The amount due to each pound-keeper fixed at one-fourth of the collection shall be calculated by taking the six monthly totals of receipts entered in the poundwar subsidiary register.

The bill shall show the total collections for the period, and the one-fourth amount due to the pound-keeper. The date of payment and the voucher number shall be shown in the register. The pound-keepers' acquittance shall be obtained on the voucher itself or a separate receipt register may be maintained for obtaining the signature of the pound-keepers in token of their having received the amount of remuneration.

CHAPTER VIII.

Taluka Local Board.

291. The rules in Chapters I to VI shall, so far as may be, apply to Taluka Local Boards in respect of their transactions and the duties devolving on the Chief Officer, Engineer or Sub-divisional Officer shall be performed by the President of the Taluka Local Board and the duties devolving on the Accountant shall be performed by a clerk of the Taluka Local Board appointed in this behalf.

292. The accounts of the Taluka Local Board shall be kept in the following forms :—

Forms Nos. 4, 5, 6, 7, 8, 9, 10, 11, 12, 15, 16, 17, 18, 19, 20, 22, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50 and 52.

CHAPTER IX.

Dispensaries.

293. The accounts of grant-in-aid Civil Dispensaries shall be maintained in the manner and in such forms as may be prescribed in the rules made by the State Government for the management of dispensaries.

294. The accounts of grant-in-aid Veterinary Dispensaries shall be maintained in such manner and in such forms as may be prescribed under the rules made by the State Government for the management of Veterinary Dispensaries.

CHAPTER X.

Utilisation of the Cess under section 95 of the Bombay Local Boards Act, 1923.

295. (*a*) A separate account shall be maintained by the Local Board of the district notified for the purposes of section 80-A showing (*i*) the gross proceeds of the cess under section 95, (*ii*) the net proceeds thereof (after deducting expenses of assessment and collection), (*iii*) the amount set apart for improvement of communications in irrigated tracts, and (*iv*) the amounts spent for improvement of communications in irrigated tracts.

(*b*) The District Local Board shall invariably consult the Irrigation Department at the beginning of the year as to the particular roads and bridges on which it is proposed to expend the cess.

(*c*) The District Local Board shall include a paragraph in the Local Boards Administration Report showing how the cess has been utilized in the previous year.

(*d*) The Audit Department shall be responsible for seeing that the proceeds of the cess are not appropriated by the District Local Board concerned to other items of expenditure without the orders of Government.

LOCAL BOARDS ACCOUNT FORM No. 1.

(*See* Rule 166.)

Return furnished by the Collector of *under*
Section 85 of the Bombay Local Boards Act (VI of 1923)

showing the *Actual Receipts / Revised Estimate / First Estimate* *of the Local Fund of the* *District / Taluka*

for the Year 19 -19 .

Sources as per section 75 of the Act.	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of
Cess under section 93 of the Bombay Local Boards Act, 1923					
Do. section 95					
Deduct expenses of assessment and collection					
Net amount credited*					
Sand and quarry fees					
Total, Receipts ..					

Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	District Local Board's Receipts	District Total.

*This is the whole amount for the Taluka including the Municipal Districts, Municipal Boroughs and Cantonments.

Forwarded to the President of the *District / Taluka* Local Board of

Office of the Collector of

Dated 19 .

Collector.

LOCAL BOARDS ACCOUNT FORM No. 2.

(*See* Rule 169.)

Details of Cess under sections 93 and 95 of the Bombay Local Boards Act, 1923, on Lands within Municipal Districts, Municipal Boroughs and Cantonments.

Name of Municipality or Cantonment.	Net Amount of Cess.			Remarks.
	Rs.	a.	p.	

I certify, under section 79 of the Bombay Local Boards Act, 1923, that the above details are, to the best of my information, correct.

Dated 19 .

Collector.

LOCAL BOARDS ACCOUNT

(*See*

Return furnished by the District Local Board of *under section 85 of leviable under section 93 of the Bombay Local Boards Act, 1923, which District during the*

—	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of
Net amount estimated by the Collector as per that Officer's return under section 93					
Do. do. 95 ...					
Do. Sand and quarry fees ...					
Deduct as follows, viz.—					
(1) Amount assigned to Municipalities and Cantonment Committees under section 79					
(2) Portion to be devoted to educational purposes under section 80.					
(3) Share of charges payable by District Local Board under section 78					
(4) Do. do. under section 81					
Total, Deductions ...					
Net amount at the disposal of the Taluka Local Board					
Contributions by the District Local Board					
Total ...					

Forwarded to the

Dated 19 .

FORM No. 3.

Rule 171.)

the Bombay Local Boards Act, 1923, showing the probable Amount of the Cess will be at the disposal of each Taluka Local Board in the said Year 19 –19 .

Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Total at the disposal of the District Local Board.	District Total.

Taluka Board of

President (or Chief Officer) of the District Local Board.

LOCAL BOARDS ACCOUNT FORM No. 4.

(*See* Rule 172.)

PART I.

THE DISTRICT LOCAL FUND.

District

Budget Estimate of the $\frac{\text{Taluka}}{\text{District}}$ *Local Board of* *for the Year 19 –19*

Approved by the said Board at their meeting of the of 19 (and sanctioned by the District Local Board at their meeting of the of 19).

Notes.—In preparing this Budget Estimate attention should be given to section 89 of the Bombay Local Boards Act, 1923, and the following points :—

(*a*) What is expected to be paid (under proper sanction) during the year should be provided for—not the liability falling due within the year.

(*b*) For fixed charges the detail estimates should show the full amount of the sanctioned scale ; where it is found by experience that a saving will arise from any cause, a lump deduction may be made.

(*c*) The number of employees should be carefully stated in the detail estimates and checked ; the rate of pay should be stated, whenever possible, in order to admit of verification with the column of charge.

(*d*) In the case of every item of fluctuating charge, such as travelling allowances, contingencies, and the like, the actual expenditure of each of the three years last past should be noted for the purpose of comparison (*vide* Schedule B).

(*e*) For proposed outlay on original works, no entry may be made in the budget unless the provisions of section 89 have been complied with.

Revenue and Receipts.	Average 19 –19 (past 3 years).	Actuals 19 –19 (past year).	Estimate 19 –19 (current year).		Estimate 19 –19 coming year).	Remarks.
			Original	Revised		
REVENUE						
I. Land Revenue—						
1. Rent of Fisheries						
2. Sand and Quarry Fees						
3. Miscellaneous						
Total, Land Revenue ..						
II. Local Rates—						
Cess on Lands (sec. 93, L. B. Act) ..						
Water Rate (Irrigation Cess) (sec. 95, L. B. Act)						
Other Taxes						
Contribution from the State Government in lieu of one anna cess on Excise Revenues						
Village Service Fund						
Miscellaneous						
Total, Local Rates ..						

Expenditure.	Average, 19 –19 (past 3 years).	Actuals, 19 –19 (past year).	Estimate, 19 –19 (current year).		Estimate, 19 –19 (coming year).	Remarks.
			Original.	Revised.		
EXPENDITURE						
1. Refunds—						
Land Revenue ...						
Local Rates ...						
Total, Refunds ...						
2. Interest—						
Interest on Loans ...						
Other Items ...						
Total, Interest ...						
3. General Administration—						
Pay of Establishment ...						
Travelling Allowance of Establishment ...						
Travelling Allowances of L. B. members ...						
Contingencies ...						
Total, General Administration.						
4. Police—						
Establishment ...						
Contingencies ...						
Refunds ...						
Cattle pounds –						
(*a*) New works ...						
(*b*) Repairs ...						
Total, Police ...						
5. Education –						
1. Primary Education						
2. Schools, other than primary Schools ...						
Technical						
Grants-in-aid to Schools other than Primary ...						
Scholarships in Schools other than Primary ...						
Miscellaneous ...						
Total, Education						

Revenue and Receipts.	Average, 19 –19 (past 3 years).	Actuals, 19 –19 (past year).	Estimate, 19 –19 (current year).		Estimate, 19 –19 (coming year).	Remarks.
			Original.	Revised.		
REVENUE—*contd.*						
III. Interest—						
Interest on Investments—						
For Educational Purposes.						
For Medical Purposes ...						
Interest on Overdue payments						
Other Items						
Total, Interest ...						
IV. Police—						
Receipts under Cattle Trespass Act						
Receipts under the Persons Acts.						
Receipts under the Public Conveyance Act ...						
Other Items						
Total, Police ...						
V. Education—						
1. Primary Education ...						
2. Fees from Schools other than primary Schools...						
Contributions from the State Government for education other than primary education						
Other Contributions ...						
Income from Endowments ...						
Miscellaneous—						
Other items						
Total, Education ...						

Expenditure.	Average, 19 –19 (past 3 years).	Actuals, 19 –19 (past year).	Estimate, 19 –19 (current year).		Estimate, 19 –19 (coming year).	Remarks.
			Original.	Revised.		
EXPENDITURE—*contd.*						
6. Medical—						
Establishment						
Cost of Medicine ..						
Contingencies						
Other charges						
Contribution to the State Government						
Other Contributions ..						
Buildings—						
(*a*) Original Construction						
(*b*) Repairs						
Total, Medical ..						
7. Public Health—						
(1) Establishment—						
(*a*) Pay ..						
(*b*) Allowances ..						
(*c*) Contingencies ..						
(2) Vaccination Charges ..						
(3) Sanitation Charges ..						
(4) Epidemic Charges ..						
(5) Fairs						
(6) Miscellaneous ..						
Total, Public Health ..						
Minor Departments—						
Horse Fairs						
Cattle Fairs						
Veterinary Dispensaries ..						
Miscellaneous						
Stud Charges						
Total, Minor Departments ..						

Revenue and Receipts.	Average, 19 —19 (past 3 years).	Actuals, 19 —19 (past year).	Estimate, 19 –19 (current year).		Estimate, 19 —19 (coming year).	Remarks.
			Original.	Revised.		
REVENUE—*contd.*						
VI. Medical—						
Hospital Fees						
Sale of Medicines ..						
Income from Endowments ..						
Contributions from the State Government						
Other Contributions ..						
Sale proceeds of unserviceable articles						
Miscellaneous						
Total, Medical ..						
VII. Public Health—						
1. Contributions from the State Government ..						
2. Other Contributions ..						
3. Receipts in connection with Fairs						
4. Other Receipts ..						
Total, Public Health ..						
VIII. Minor Departments—						
Veterinary Dispensaries Receipts						
Horse Fairs						
Cattle Fairs						
Contributions from the State Government ..						
Other Contributions ..						
Miscellaneous						
Total, Minor Departments ..						
VIIIA. Industries—						
Receipts under the Bombay Weights and Measures Act, 1932						
Total, Industries ..						
IX. Miscellaneous—						
Sale of Old Stores and Materials (not coming under Civil Works)						
Rents						
Contributions from the State Government ..						
Cash Recoveries of previous years						
Miscellaneous ..						
Total, Miscellaneous ..						

EXPENDITURE.	Average, 19 – 19 (past 3 years).	Actuals, 19 – 19 (past year).	Estimate 19 –19 (current year)		Estimate, 19 – 19 (coming year).	Remarks.
			Original.	Revised.		
EXPENDITURE—*contd.*						
8-A. Industries—						
Expenditure in connection with the Bombay Weights and Measures Act, 1932—						
(1) Establishment—						
(*a*) Pay						
(*b*) Allowances ..						
(*c*) Contingencies—						
(*i*) Recurring ..						
(*ii*) Non-recurring ..						
(2) Amount creditable to the State Government,						
Total, Industries ..						
9. Superannuations, etc.—						
Pensions—						
(*a*) Administration ..						
(*b*) Public Health ..						
(*c*) Public Works ..						
Gratuities—						
(*a*) Administration ..						
(*b*) Public Health ..						
(*c*) Public Works ..						
Contribution to the Provident Fund—						
(*a*) Administration ..						
(*b*) Public Health ..						
(*c*) Public Works ..						
Pensionary Contributions to the State Government—						
(*a*) Administration ..						
(*b*) Public Health ..						
(*c*) Public Works ..						
Other Contributions including Payments from Provident Fund						
Total, Superannuations ..						
10. Miscellaneous—						
Donation for Charitable Purposes ..						
Contributions to the State Government						
Other Contributions ..						
Interest on Loans ..						
Miscellaneous and Unforeseen Charges						
Miscellaneous Refunds ..						
Total, Miscellaneous ..						
11. Famine Relief— ..						
Charitable Relief ..						
Public Works ..						
Miscellaneous						
Total, Famine Relief ..						

Revenue and Receipts.	Average, 19 – 19 (past 3 years).	Actuals, 19 – 19 (past year).	Estimate, 19 -19 (current year).		Estimate, 19 – 19 (coming Year).	Remarks.
			Original.	Revised.		
REVENUE—*concld.*						
X. Minor Works—						
Local Canal Receipt ..						
Total, Minor Works ..						
XI. Civil Works—						
Rents of Buildings and Lands						
Sale of Buildings and Lands ..						
Sale of Stores and Materials ..						
Canal and Ferry Receipts ..						
Tolls on Roads						
Travellers' Bungalow Fees ..						
Dharamshala Fees ..						
Contributions from the State Government ..						
Other Contributions ..						
Grants from the State Government						
Sale proceeds of fruits and trees						
Rent of tools, etc. ..						
Miscellaneous						
Total, Civil Works ..						
Total Revenue .. Rs.						
XII. Suspense Account—						
Deposits						
Chavdi Deposits ..						
Advances						
Popular contributions for specific objects ..						
Grants received from the State Government						
Provident Fund						
Loans from the State Government						
Loans from the public ..						
Total Suspense Account ..						
Total, Receipts ..						
Balance on 1st April. { Revenue .. / Government Grants / Other Suspense Accounts ..						
Grand Total .. Rs.						

Expenditure.	Average 19 – 19 (past 3 years).	Actuals, 19 – 19 (past year).	Estimate, 19 –19 (current year).		Estimate, 19 19 (coming year).	Remarks.
			Original.	Revised.		
EXPENDITURE—*concld.*						
12. Civil Works—						
Buildings—						
New Works						
Repairs						
Communications—						
New Works						
Repairs						
Other Public Improvements—						
New Works						
Repairs						
Pay of Establishment—						
(*a*) Permanent ...						
(*b*) Temporary ...						
Allowances						
Contingencies ...						
Bungalow and Dharamshala Establishment and Contingencies						
Contributions to the State Government						
Other Contributions ...						
Miscellaneous ...						
Total, Civil Works ...						
Total Expenditure chargeable to Revenue						
13. Suspense Account—						
Deposits						
Chavdi Deposits ...						
Advances						
Expenditure from popular contributions for specific objects						
Expenditure from the State Government grants ...						
Provident Fund ...						
Repayment of Loans from the State Government ...						
Repayment of Loans from the Public ...						
Total, Suspense Accounts ...						
Total, Expenditure ...						
Balance on 31st March. { Revenue ... Government Grants Other Suspense Accounts ...						
Grand Total ... Rs.						

Original Works recommended in order of Urgency in the Financial Year 19 –19

Description of work.	Estimated cost.	Amount previously expended.	Amount required to complete.	Amount proposed for 19 – 19 .
1	2	3	4	5

Estimated annual income.*			Remarks.
Gross income.	Estimated cost of up-keep and repairs.	Net income.	
	Based on column 2.		
6	7	8	9

* To be completed for remunerative works only.

Chief Officer.

Dated

President, Taluka/District Local Board.

Dated

LOCAL BOARDS ACCOUNT FORM No. 4.

(*See* Rule 172)

Part II.

LOCAL BOARD BUDGET ESTIMATE.

Abstract of the Estimated Expenditure on Public Works for the Year from 1st April 19 to 31st March 19 .

Classification.	Estimate for 19 .				Total.	Remarks.
	By Government Executive Engineer.		By Local Board's own Agency.			
	Original Works.	Repairs.	Original Works.	Repairs.		
Civil Buildings						
Land Revenue Buildings ...						
Administration						
Minor Departments						
Educational						
Law and Justice						
Police						
Medical						
Public Works Buildings ...						
Miscellaneous						
Grand Total ... Rs.						
Deduct—Outlay from contributions ..						
Net Total ... Rs.						

Classification.	Estimate for 19 .				Total.	Remarks.
	By Government Executive Engineer.		By Local Board's own Agency.			
	Original Works.	Repairs.	Original Works.	Repairs.		
Communications.						
Metalled Roads—						
Bridged and drained throughout ...						
Partially bridged and drained.						
Unmetalled Roads—						
Bridged and drained throughout ...						
Partially bridged and drained.						
Roads—						
Banked and surfaced with "murum" or similar material, but not drained ...						
Banked, but not surfaced, partially bridged and drained ...						
Cleared, partially bridged and drained ...						
Cleared only ...						
Boat-bridges and ferries ...						
Accommodation for travellers ...						
Arboriculture ...						
Miscellaneous ...						
Grand Total ... Rs.						
Deduct—Outlay from contributions ...						
Net Total ...Rs.						

Classification.	Estimate for 19 .				Total	Remarks.
	By Government Executive Engineer.		By Local Board's own Agency.			
	Original Works.	Repairs.	Original Works.	Repairs.		
Miscellaneous Public Improvements.						
Improvements to Towns ..						
Markets						
Paving and streets ..						
Water supply						
Sewerage and drainage ..						
Mines						
Lighting						
Miscellaneous						
Total ..						
Deduct—Outlay from contributions						
Net Total .. Rs.						
Total Works and Repairs Rs.						
10 % Establishment charges on works executed by the P. W. D. ..						
Tools and Plant						
Contingencies						
GRAND TOTAL .. Rs.						

President, Local Board.

LOCAL BOARDS ACCOUNT FORM No. 4.

(*See* Rule 172)

Part III.

THE DETAILED ESTIMATE OF ORIGINAL WORKS.

Notes.

1. The works to be detailed in this part should be divided into two distinct group namely—

(1) Those to be executed by P. W. Agency.

(2) Those to be executed by Local Board's own employees.

The detail under each group should be shown separately in the order of classification prescribed in Part II and not in the order of talukas.

2. The lump sum, if any, provided for unforeseen and minor works should also be separately shown under each head of the said classification.

3. If the total cost of the work is to exceed Rs. 500 or in the case of a road Rs. 50 per mile, the plans and estimates for the work should be prepared or approved by the Government Executive Engineer or Engineer of the Board approved by the State Government, and this fact should be stated in the column of remarks.

4. If any works are exempted from the levy of establishment charges, a reference should be given in the remarks column to the No. and date of the authority.

Detail of the Budget Estimate for Original Works in the *District / Taluka*

for 19 .

Head of Classification.	Taluka.	Locality.	Item No.	Project or Work.

Amount of Estimate.	Outlay.		Grant, 19 .		Item No.	Remarks and References.
	Actual to end of 19 .	Probable during 19 .	Amount.	Total.		

LOCAL BOARDS ACCOUNT FORM No. 4.

Part IV.

Detail of the Budget Estimate for Repairs in the *District / Taluka* *for 19* .

Items.		Estimate, 19 .		Estimate, 19 .		Remarks.
No. of Item.	Nature of Repairs.	Amount.	Total.	Amount.	Total.	
		Rs.	Rs.	Rs.	Rs.	

LOCAL BOARDS ACCOUNT FORM No. 4.

Part V.

Detail of the Budget Estimate for Tools and Plant in the *District / Taluka* *for 19* .

Items.		Estimate, 19 .		Estimate, 19 .		Remarks.
No. of Item.	Nature of Repairs.	Amount.	Total.	Amount.	Total.	
		Rs.	Rs.	Rs.	Rs.	

N.B.—Details of Tools and Plant required for works to be carried out by P. W. Agency and those for Local Boards' own employees should be shown distinctly in this part.

LOCAL BOARDS ACCOUNT FORM No. 4.

SCHEDULE A.

Schedule showing Details of Estimated Contributions from Private Persons and Municipalities.

[Accountant-General's Printed General Letter No. L.F. 17804, dated 2nd October 1894.]

From whom received.	Particulars of works or objects towards which contributed.	Amount.	Remarks.
	Total Rs. ..		

LOCAL BOARDS ACCOUNT FORM No. 4.

SCHEDULE B.

Schedule showing the Detail of Estimated Charges as well as Actuals for the past three years of the items of fluctuating charges provided for in the Budget Estimate for 19 .

——	Estimate, 19 . .	Actual for 19 .	Actual for 19 .	Actual for 19 .	Remarks.

LOCAL BOARDS ACCOUNT FORM No. 4.

APPENDIX A.

Memo explaining the Cause of Increase and Decrease between the Estimated Receipts and Expenditure in 19 –19 compared with the Estimate for 19 –19 .

Nature of Receipts and Payments.	19 –19 .	19 –19 .	Increase in 19 –19 .	Decrease in 19 –19 .	Explanation or Cause.

LOCAL BOARDS ACCOUNT FORM No. 4.

APPENDIX B.

THE LOCAL BOARD OF THE $\frac{\text{TALUKA}}{\text{DISTRICT}}$

Memo showing how the Balance on the 1st April 19 has been arrived at

Actual Balance, 1st April 19	...	...	...	Rs.
Add—				
Estimated Receipts, 19	...	...	...	,,
				Rs.
Deduct—				
Estimated Charges, 19	...	...	...	,,
Estimated Balance, 19	...	...	...	Rs.

LOCAL BOARDS ACCOUNT FORM No. 4.

APPENDIX C.

Memo of the Establishment Charges provided for in the Budget Estimate of the Local Board of Taluka/District for 19

No.	Designation or Particulars of Appointment.	Monthly Pay.	Annual Cost.	Remarks.

LOCAL BOARDS ACCOUNT FORM No. 4.

APPENDIX D.

Statement showing the Details of the Fixed Receipts and Charges provided for in the Budget Estimate of the Local Board of the Taluka/District for 19 .

Particular.	Reference to the Order sanctioning the Amount.	Amount.

LOCAL BOARDS ACCOUNT FORM No. 4.

APPENDIX E.

Statement showing Details of Government and Municipal Grants to Local Board Medical and Veterinary Dispensaries and other Receipts.

Dispensary at	Government Grant as per Appendix D.	Municipal Grant as per Appendix D.	Other Receipts.				Total.	Remarks.
Total ...								

LOCAL BOARDS ACCOUNT FORM No. 4.

APPENDIX F.

Statement showing Details of Establishment, Travelling Allowance and Contingent Charges of the Local Board Medical and Veterinary Dispensaries.

Dispensary at	Establishment as per details in Appendix C.	Travelling Allowance.	Contingencies.								Total, Contingencies.	Petty Construction and Repairs as per Parts III and IV of the Budget.	Grand Total.
			House-rent of Sub-Asst. Surgeon.	Dispensary Rent.	Medical Stores.	Diet of Patients.	Country Medicines.	Purchase of, and repairs of, furniture.	Miscellaneous.				
Total ...													

President, District Local Board.

LOCAL BOARDS ACCOUNT FORM No. 4.

APPENDIX G.

Estimate of Investment and Interest derived thereon, for the Budget Year 19 –19 .

—	Budget Estimate of			Revised Estimate of
	Government Promissory Notes at per cent.	Municipal or Port Trust Bonds at per cent.	Interest.	Government Promissory Notes at per cent.
			Rs. a. p.	
Opening Balance				
Received or expected to be received ..				
Total ..				
Investment realized or intended to be sold ..				
Closing Balance ..				

Revised Estimate of		Actuals of			Remarks. [State in this column whether the investment is deposited with the Accountant General for safe custody or whether other arrangements exist for holding these Notes.]
Municipal or Port Trust Bonds at per cent.	Interest.	Government Promissory Notes at per cent.	Municipal or Port t ust Bonds at per cent.	Interest.	
	Rs. a. p.			Rs. a. p.	

President, District Local Board.

LOCAL BOARDS ACCOUNT FORM No. 5.

(*See* Rule 178.)

No. of 19 .

Dated 19

MEMO.

The undersigned has the honour to forward "Statement of Re-appropriations and Allotments" for the Month 19 .

President, Local Board of

To

THE COLLECTOR, DISTRICT.

Statement of re-appropriations and allotments approved by the Local Board of during the Month of 19 .

Consecutive No.	From					To				Remarks [If the reappropriation or allotment is for a work to be executed by the Government Executive Engineer that fact should be noted in this column by writing the words "by the Government Executive Engineer".]
	Main Head.	Budget Item. 3		Works, Service, etc.	Balance available.	Main Head.	Sub-head.	Works, Service, etc.	Amount.	
		Item No.	Amount.							
1	2			4	5	6	7	8	9	10

LOCAL BOARDS ACCOUNT FORM No. 6.

(*See* Rule 10.)

Standard Form "General 113" to be used.

LOCAL BOARDS ACCOUNT FORM No. 7.

(*See* Rule 182.)

Receipts. *General Cashbook.*

Month and date.	Reference to classified abstract.	Particulars of receipts and from whom received.	Serial No. of receipt and chalan.	Amount.	Total.	Remitted to Treasury.	
						No. and date of chalan.	Amount.
1	2	3	4	5	6	7	8
				Rs. a. p.	Rs. a. p.		Rs. a. p.

Expenditure.

Month and date.	Reference to classified abstract.	Particulars of charges and to whom paid.	No. of cheque.	Serial No. of disbursement voucher.	Amount.	Total.
9	10	11	12	13	14	15
					Rs. a. p.	Rs. a. p.

LOCAL BOARDS ACCOUNT FORM No. 8.

(*See* Rule 192.)

Classified Register of $\frac{\text{Receipts}}{\text{Payment}}$ $\frac{\text{District}}{\text{Taluka}}$ *Local Board of* *for the year* 19 -19

Major Head

Month and date.	No. of Chalan or Voucher.	Minor heads and Sub-heads.					Total.	Initials of Accountant and Chief Officer.
	Budget Provision.							
	Budget Grant for each Taluka Local Board.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	

Budget Provision .. Rs.

Month and date.	No. of Chalan or Voucher.	Minor heads and Sub-heads.					Total.	Initials of Accountant and Chief Officer.
	Budget Provision.							
	Budget Grant for each Taluka Local Board.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	

LOCAL BOARDS ACCOUNT FORM No. 9.

(*See* Rules 25 and 196.)

Register of Cheques issued by the*

Date.	No. of cheque.	Items for which Cheque is drawn.					Amount of cheque.		
		Voucher No.	Description of item.	Amount of item.					
				Rs.	a.	p.	Rs.	a.	p.

Board during the Year 19

In whose favour.	Initials of President.	Date of encashment.	Disposal.				Remarks.
			Date of making over to the party.	Amount of Cash transferred to Petty Cash Book.			
				Rs.	a.	p.	

**Note.*—To be permanently preserved.

LOCAL BOARDS ACCOUNT FORM No. 10.

(*See* Rule 26.)

Cheque Form.

The form (now in use) is to be used.

LOCAL BOARDS ACCOUNT FORM No. 11.

(*See* Rule 197.)

Treasury Pass Book.

Dr. *Cr.*

19		Initials of Treasury Officer.	Amount.			19		Initials of Treasury Officer.	Amount.		
	To Balance		Rs.	a.	p.		By Cheque No.		Rs.	a.	p.
		Carried over.						Carried over.			

LOCAL BOARDS ACCOUNT FORM No. 12.

(*See* Rule 198.)

Transfer Entries for the month of 19 .

Amount.	Transferred from	Transferred to	Amount.	Initials of President. / Chief Officer. / Engineer.

LOCAL BOARDS ACCOUNT FORM No. 13.

(*See* Rule 200.)

Demand and Collection Register of Toll and Ferries.

Serial No.	Nature of demand.	No. and date of order sanctioning the transaction.	Name and address of person by whom demand is payable.	Demand.		Arrears.	Total demand.
				Instalments.	Amount.		
1	2	3	4	5		6	7

Initials of Chief Officer or Engineer.	No. and date of receipt.	Instalments.	Amount.	Balance due.	Initials.	Remarks.
8	9	10		11	12	13

LOCAL BOARDS ACCOUNT FORM No. 14.

(*See* Rule 208.)

Demand and Collection Register of Taxes.

Serial No.	No. of House or Conveyance.	Name of owner.	Arrears.	Current demand.	Total.

No. and date of receipt.	Collection.	Remissions.	Outstandings.	Excess Collection.	Remarks.

LOCAL BOARDS ACCOUNT FORM No. 15.

(*See* Rule 211.)

Petty Cash Book of the *Local Board for the year 19 –19*

Dr.

Date.	No. of cheque.	From whom received.	Particular.	Amount other than interest awaiting disbursement.	Imprest.	Total.
1	2	3	4	5	6	7

Date.	No. of Voucher.	To whom paid.	Particular.	Disbursement from amounts shown in column 5.	Disbursement from Imprest.	Total.
8	9	10	11	12	13	14

LOCAL BOARDS ACCOUNT FORM No. 16.

(*See* Rule 212.)

Register of Undisbursed Amounts.

Dr.

Serial No. of receipt.	Serial No. of payment.	Date.	No. of voucher.	From whom received.	Particulars.	Amount.	Total.

Cr.

Serial No. of receipt.	Serial No. of payment.	Date.	No. of voucher.	To whom paid.	Particulars.	Amount.	Total.

LOCAL BOARDS ACCOUNT FORM No. 17.

(*See* Rules 213 and 217.)

Taluka / District Local Board — *Register of* Advances. / Deposits.

Month and date.	Name of party.	Particulars of advance or deposit.	Voucher or receipt No.	Amount.	Monthly total.	Repayment in cash or adjustments in				
						April.	May.	June.	July.	August.
1	2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

September.	October.	November.	December.	January.	February.	March.	Total repayments.	Date of repayment or No. of voucher of adjustment.	Balance of each deposit.	Remarks.
12	13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			

Note.—This register may, if necessary, by maintained in the form of a personal ledger, all transactions referring to one party being noted together one below the other.

LOCAL BOARDS ACCOUNT FORM No. 18.

[*See* Rule 219 (*i*).]

Register of Private Contributions.

Serial No.	Name of locality.	From whom received.	Purpose for which the Contributions have been received.	Nature of Budget heading as to classification of work.	Credits.	
					No. and date of chalan by which the amount is received.	Amount.
1	2	3	4	5	6	7

Chief Officer's initials.	Debits.		Chief Officer's initials.	Unspent balance transferred to the register for the succeeding year.	Remarks.
	No. and date of cheque and voucher by which paid.	Amount.			
8	9	10	11	12	13

LOCAL BOARDS ACCOUNT FORM No. 19.

[*See* Rule 220 (*i*).]

Cash Account of the Local Fund of the $\frac{District}{Taluka}$ *Local Board for the month of*

Particulars.	Amount.	Particulars.	Amount.
	Rs.		Rs.
To Revenue and Suspense account.		By Expenditure Suspense account	
Total receipts ...		Total expenditure ...	
Opening balance ...		Closing balance ...	
Total ...		Total ...	

Cess

Government grant

Receipts by Local Boards.

Total.

Outstanding cheques.

Cheques drawn on

Treasury.

[To be printed on reverse of Form No. 19.]

Statement of the Local Fund of the $\frac{\textit{District}}{\textit{Taluka}}$ *for*

Memorandum of Balances, viz.

Name of Board.	Opening balance.	Receipts.	Total.	Payments.	Closing balance.
DISTRICT LOCAL BOARD— GENERAL EDUCATIONAL.					
Medical Dispensaries.					
1. ...					
2. ...					
3. ...					
4. ..					
5. ...					
6. ...					
Total ...					
Veterinary Dispensaries.					
1. ...					
2. ..					
3. ...					
4. ...					
5. ...					
6. ...					
Total ...					
Suspense Accounts ...					
Loans ...					
Deposits ...					
Chavadi deposits ...					
Permanent advance ...					
Investment account ...					
Advances ...					
Popular contributions for specified objects					
The State Government contribution					
Total ...					
Grand Total ...					

LOCAL BOARDS ACCOUNT FORM No. 20.

[*See* Rule 221 (*i*).]

Annual Account of Income and Expenditure of the $\frac{\text{Taluka}}{\text{District}}$ *Local Board for the Year 19 –19 .*

Particulars of Income.	Amount.	Particulars of Expenditure.	Amount.
Income.		*Expenditure.*	
Closing balance of last year.		1. Refunds and Drawbacks—	
I. Land Revenue—		Local rate refunds ..	
Revenue due to canals ...		Other revenue refunds ..	
Stone, sand and quarry receipts ...		Total, Refunds ..	
Local land revenue			
Rent of fisheries		2. Land Revenue—	
Miscellaneous		Assessment on District Local Board Lands and Miscellaneous	
Total, Land Revenue ...			
II. Local Rates—		3. Local Rates—	
Local rate		Expenses on collection of cess Law and Justice ..	
Village Service Fund ...			
Contribution from the State Government in lieu of one anna cess on excise revenue ...		4. Interest—	
		Interest on loans on account of last year	
Wheel tax		Interest on loans on account of current year	
Irrigation cess		Other items ..	
Local Fund Cess on water rates ...		Total, Interest ..	
Octroi receipts ...			
Miscellaneous			
Local Fund Cess on Forest revenue			
Total, Local Rates ...		5. Administration—	
		Office establishment ..	
III. Interest—		Office contingencies (including Stationery and Printing) ..	
For educational purposes ...		Octroi establishment ..	
For medical purposes ...		Travelling allowance for establishment	
For other purposes		Travelling allowance for Local Board Members. ..	
Total, Interest ...		Total ..	
IV. Law and Justice ...		6. Law and Justice—	
		Courts of Law	
V. Police—			
Receipts under Cattle Trespass Act		7. Police—	
		Cattle pound charges—	
Public conveyance fund and other items		Establishment	
		Remuneration to cattle pound keepers	
Criminal deposits			
Total, Police ...			
Carried over Rs. ...		Carried over Rs. ..	

LOCAL BOARDS ACCOUNT FORM No. 20—*contd.*

Particulars of Income.	Amount.	Particulars of Expenditure.	Amount.
Brought forward Rs. ...		Brought forward Rs. ..	
VI. Education—		7. Police—*contd.*	
Education primary		Contingencies	
Education other than primary ...		Refunds of cattle pound collections	
Total, Education ...		Other charges	
VII. Medical—		Total .	
Hospital and Dispensary receipts..			
Sale of medicines			
Income from vaccination ...			
Income from endowments		8. Ports and Pilotage—	
Sale proceeds of investments ...		Subsidies to Steam Boat Companies.	
Sale proceeds of quinine ...			
Contributions from the State Government		9. Education—	
Other contributions ...		Education primary ..	
Sanitary fees and fines ...		Education other than primary.	
Other receipts			
Total, Medical ...		Total, Education ..	
VIII. Scientific and other Minor Departments—		10. Medical—	
Botanical and other public garden receipts		General Medical Establishment	
Veterinary receipts		Maternity Home	
Stallion fees		Hospitals and Dispensaries ..	
Receipts on account of experimental cultivation		Ayurvedic Dispensary charges	
Horse fairs		Vaccination Establishment and charges	
Cattle fairs		Sanitation charges ..	
Other exhibitions or fairs ...		Medical School and Colleges ..	
Miscellaneous		Miscellaneous	
Contribution from the State Government		Other charges	
Other contributions ...		Epidemic charges ..	
Total ...		Cost of quinine	
VIII-A. Industries—		Contributions to the State Government	
Receipts under the Bombay Weights and Measures Act, 1932 :—		Other contributions ..	
(1) Verification		Allowance for registration of births and deaths ..	
(2) Re-verification ...		Refunds	
(3) Marking			
(4) Adjusting			
(5) Stamping		Total, Medical ..	
(6) Other receipts (to be specified)		11. Scientific and Other Minor Departments—	
Total, Industries ...		Experimental cultivation ..	
IX. Receipts in aid of superannuation and compassionate allowance		Horse fairs	
Contribution for pensions or gratuities		Cattle fairs	
		Other exhibitions or fairs ..	
Carried over Rs. ...		Carried over Rs. ..	

LOCAL BOARDS ACCOUNT FORM No. 20—*contd.*

Particulars of Income.	Amount.	Particulars of Expenditure.	Amount.
Brought forward Rs. ...		Brought forward Rs. ...	
X Stationery and Printing—		11. Scientific and other Minor Departments—*contd.*	
Press Receipts ...		Agricultural improvements ...	
XI. Miscellaneous— ...		Veterinary charges ...	
Sale of old stores and materials		Bull and stallion charges ...	
Sale of Nazul (escheated) buildings and lands (sale of security bonds)		Botanical and other public gardens	
		Government stastics ...	
Contributions from The State Government		Contributions to the State Government	
		Other contributions ...	
Other contributions ...		Total ...	
Fees under Prisons Act ...		11-A. Industries—	
Rent of District Local Board lands		Expenditure in connection with the Bombay Weights and Measures Act, 1932—	
Other miscellaneous receipts...		(1) Establishment—	
Cash recoveries ...		(*a*) Pay ...	
Withdrawals from deposits ...		(*b*) Conveyance Allowance ...	
		(*c*) Local Allowance ...	
Contributions from owners of cars and lorries ...		(*d*) Travelling Allowance ...	
Refund		(*e*) Contingencies—	
		(*i*) Recurring ...	
Amount of Pot Phalni refunded by the State Government		(*ii*) Non-recurring ...	
Interest on Investment ...		(*f*) Rent	
		(*g*) Pension or Provident Fund Contribution ...	
Rent of District Local Board lands		(*h*) Other charges ...	
Sale proceeds of investments...		(2) Amount credited to the State Government ...	
Total ...		Total, Industries ...	
		12. Superannuation Allowances and Pensions—	
XII. Railways—		Pensions	
Gross Receipts ...		Gratuities	
Deduct—Working expenses ...		Contributions to the State Government ...	
Net receipts		Other contributions ...	
XIII. Irrigation Minor Works and Navigation— ...		Total ...	
Local canal receipts ...		13. Miscellaneous— ...	
		Donation for charitable purposes	
Carried over Rs. ...		Other local service for general benefit	

LOCAL BOARDS ACCOUNT FORM No. 20—*contd.*

Particulars of Income.	Amount.	Particulars of Expenditure.	Amount.
Brought forward Rs. ...		Brought forward Rs. ...	
XIV. Civil Works— ...		Dharmshala	
Tolls on Ferries and Roads ...		Rewards for the destruction of dogs, wild animals and snakes	
Rent of buildings and lands (other than Nazul escheated)		Other petty establishment and charges	
Sale of buildings and other property (other than Nazul escheated)		Miscellaneous and unforeseen charges ...	
Sale of stores and materials ...		Miscellaneous refunds ...	
Staging bungalow fees ...		Address	
Serai (Rest house) fees ...		Contributions to the State Government ...	
Refunds		Other contributions ...	
Sale proceeds of trees, grass etc.		Total ...	
Miscellaneous and Refunds ...		14. Famine Relief—	
Contributions from the State Government for Civil Works		Charitable Relief ...	
Other contributions ...		15. Railways—	
Civil Works in charge of Public Works Department Officers...		Interest on loans borrowed for Railway purposes (Repayment of loans and Miscellaneous Railway expenditure) ...	
Total, Civil Works ...		16. Minor Works and Navigation—	
Total Income excluding opening balance ...		Local canal charges ...	
XV. Suspense Account—		17. Civil Works—Public Works —Buildings—	
Loans		(*a*) Educational—Original ...	
Deposits		Do.—Repairs ...	
Advances recovered ...		(*b*) Medical—Original ...	
Cash recoveries		Do.—Repairs. ...	
Investment in Bank ...		(*c*) Other—Original ...	
Provident Fund		Do.—Repairs ...	
Village Water Supply grant ...		Communications— ...	
Total, Suspense Account ...		(*a*) Original Works ...	
Total receipts excluding opening balance		(*b*) Repairs	
Total receipts including opening balance		Water Supply and Water Works—	
Carried over Rs. ...		(*a*) Original works ...	
		(*b*) Repairs	
		Drainage Works—	
		(*a*) Original Works ...	
		(*b*) Repairs	
		Chavdi Repairs and Original Works	
		Toll tax	
		Other works of Improvement ...	
		Establishment and contingencies appertaining to Public Works	
		Tools and Plant ...	
		Staging bungalows and serais (Rest house) establishments and charges ...	
		Stock Account charges ...	
		Arboriculture charges ...	
		Miscellaneous ...	
		Carried over Rs. ...	

LOCAL BOARDS ACCOUNT FORM No. 20—*concld.*

Particulars of Income.	Amount.	Particulars of Expenditure.	Amount.
Brought forward Rs. ..		Brought forward Rs. ..	
		17. Civil Works—Public Works—*contd.*	
Incidence of taxation per head of population ..		Contributions to the State Government ..	
Incidence of Income (excluding balances per head of population) ..		Other contributions ..	
		Total, Civil Works ..	
		Total Expenditure chargeable to current income ..	
		18. Railway construction met from borrowed funds	
		19. Suspense Account—	
		Investment in Banks ..	
		Cash recoveries (Provident Fund ..	
		Repairs to chavdis ..	
		Repayment of loans ..	
		Refund of deposits ..	
		Advances paid ..	
		Total, Suspense Account ..	
		Total Disbursements ..	
		Closing Balance on 31st March—	
		Revenue ..	
		Suspense Account ..	
		Investments ..	
		Deposits ..	
		Chavdi deposits	
		Advances ..	
		Provident Fund ..	
		Contributions (other than the State Government for specific objects) ..	
		Government grants— ..	
		(*a*) Roads ..	
		(*b*) Water Supply ..	
		Miscellaneous Grant ..	
		Total ..	
		Grand Total ..	

LOCAL BOARDS ACCOUNT FORM No. 21.

(*See* Rule 224.)

AUDIT REGISTER.

Fixed Establishment of the *for the four years commencing 1st April 19 .*

Major Head :— Minor Head :— Detailed Head :—

Orders—No. and date and substance in brief.	Name of Section.	Sanctioned pay of Section			Amount and date of payment for the month of										Remarks.
		Maximum.	Minimum.	Actual of 1st April.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	

LOCAL BOARDS ACCOUNT FORM No. 21-A.

(*See* Rule 49.)

Statement of Proposition for revision of Establishment of $\frac{\textit{Taluka}}{\textit{District}}$ *Local Board,*

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of charge.							
			Present scale.						Proposed scale.	
					Pay.					
No.	Date.		Number.	Designation.	Minimum.	Increment.	Maximum.	Average cost.	Number.	Designation.
1	2	3	4	5	6	7	8	9	10	11

Nature of charge—*contd.*				Proposition.							
Proposed scale.—*contd.*				Permanent.		Temporary.					
Pay.			Average cost.	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.		Grounds of proposition.	No. and date of Board's Resolution.
Minimum.	Increment.	Maximum.		Amount.	Amount.	Period.	Amount.	Period.	Amount.		
12	13	14	15	16	17	18	19	20	21	22	23

Chief Officer.

Date

President.

LOCAL BOARDS ACCOUNT FORM No. 22.

(*See* Rule 234.)

Travelling Allowance Register for the Year 19

Name of Official

Statutory Limit of T. A.

Date of journey.	Amount of Bill.	Admission.		No. and date of payment vouchers.	Remarks.
		Date.	Initials of President. / Chief Officer.		
1	2	3	4	5	6

LOCAL BOARDS ACCOUNT FORM No. 23.

(*See* Rule 237.)

Pay Bill and Acquittance Roll of the Permanent / Temporary *Establishment of the* Taluka / District *Local Board, , for the Month of 19 .*

Name of incumbent. 1	Name of post. 2	Substantive pay.* 3		Leave salary. 4		Officiating pay. 5		Total of columns 3–5. 6		Pay officiating pay or leave salary held over for future payment. 7	
		Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.
	Total ..										
Deduct—Undisbursed pay refunded as detailed below:—											
Add—On account of Provident Fund contribution											
Net sum required for payment											

Recoveries and fines. 8		Net charge for each section. 9		Deductions. Income tax. 10		Provident Fund subscription. 11		12		13		14		Net amount payable. 15		Signature of payee. 16
Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	
Total Rs. ..																
..																
Rs. ..																

*Personal pay or special pay or compensatory allowance (if any) should also be shown in this column as a separate entry below substantive pay.

Certified—(1) That I have satisfied myself that all pay, leave salary and officiating pay etc., included in bills drawn in the month of 19 (the last preceeding month) with the exception of those detailed below (of which the total has been refunded by deduction from this bill), have been disbursed to the proper persons and that their receipts have been taken in acquittance rolls filed in my office with receipts stamps duly cancelled for any payment in excess of Rs. 20 and that all leave and promotions etc., have been entered in the service books of the officials concerned. (2) That the bill has been checked with the sanctioned scale recorded in the sale register. (3) That all persons on pay not exceeding Rs. 15 for whom pay has been drawn in this bill have actually been entertained during the month.

Dated 19 .

Pay Rs.

Examined and entered.

Accountant.

President, T. L. B.

Chief Officer, Engineer.

LOCAL BOARDS ACCOUNT FORM No. 24.

(*See* Rule 240.)

Provident Fund Day-Book.

Date.	Member's Subscription.	Board's Contribution.	Refund of Withdrawals (advances) from the Fund.	Interest on Current and Fixed Deposits.	Interest on loans recovered.	Total receipts.	Grand Total with opening balance.
1	2	3	4	5	6	7	8
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

Date.	Fixed or other deposits.	Withdrawals (Advances).	Settlement of Account.			Total Payment.	Grand Total with closing balance.
			Member's Subscription.	Boards Contribution.	Interest.		
9	10	11	12	13	14	15	16
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

LOCAL BOARDS ACCOUNT FORM No. 24-A.

(*See* Rule 240.)

Name *Number* *Official Designation* *District*

Pay on 31st Mar. of preceding year.	Subscription.	Board's Contribution.	Refunds of withdrawals.	Total.	Withdrawals.	Monthly balance on which interest is calculated.	Remarks.
19 –19							
1	2	3	4	5	6	7	8
April ..							
May ..							
June ..							
July ..							
August ..							
September ..							
October							
November ..							
December ..							
January ..							
February ..							
March ..							
Total Rs.							

Balance from 19 –19 ..
Deposits and Refunds as above ..
Interest for 19 –19 ..

Total Rs. ..

Deduct—Withdrawals as above ..

Posted by

Checked by

Balance on 31st March 19 .. .. ..

Pay on 31st Mar. of preceding year.	Subscription.	Board's Contribution.	Refunds of withdrawals.	Total.	Withdrawals.	Monthly balance on which interest is calculated.	Remarks.
19 –19							
April ..							
May ..							
June ..							
July ..							
August ..							
September ..							
October ..							
November ..							
December ..							
January ..							
February ..							
March ..							
Total Rs.							

Balance from 19 –19 ..
Deposits and Refunds as above ..
Interest for 19 –19 ..

Total Rs. ..

Deduct—Withdrawals as above ..

Posted by

Checked by

Balance on 31st March 19 .. .. ..

LOCAL BOARDS ACCOUNT FORM No. 25.

(*See* Rule 240.)

Broad Sheet of the *Provident Fund for the year 19 –19*

No. of Account.	Ledger Folio.	Balance at commencement of year.	Receipts in the month of											
			April 19 .	May 19 .	June 19 .	July 19 .	August 19 .	September 19 .	October 19 .	November 19 .	December 19	January 19 .	February 19 .	March 19 .

Interest for the year.	Total of Receipts and Opening Balance.	Withdrawals in the month of												Closing Balance.	Total of Withdrawals and Closing Balance.	Remarks.
		April 19 .	May 19 .	June 19 .	July 19	August 19 .	September 19 .	October 19 .	November 19 .	December 19	January 19 ..	February 19 .	March 19 .			

Total as per Broad Sheet.
Total as per P. F. Day Book.
Initials of Accountant.
Difference.
Initials of the Chief Officer.

LOCAL BOARDS ACCOUNT FORM No. 26.

(*See* Rule 241.)

Register of Pension Payment Orders.

Name of Pension Payment Order and date.	Name of pensioner.	Monthly amount.	Date from which payable.	Remarks.
		Rs. a. p.		

LOCAL BOARDS ACCOUNT FORM No. 27.

(*See* Rule 242.)

Certificates.

1. Certified that I have satisfied myself that the amounts included in bills drawn 30 days previous to the date with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the officers therein named and their receipts taken in the Acquittance Roll.

Also that the charges drawn in this bill have not been included and passed in any previous bill.

Also that the allowances drawn for non-gazetted, ministerial or menial officers named below for journeys by road or boat do not exceed their actual travelling expenses, and that I am satisfied that in accordance with my orders $\frac{\text{they}}{\text{he}}$ travelled by

Also that it was necessary for the officers for whom halting allowance at head-quarters is drawn to keep up the whole or part of their camp equipage during such halt and that the expense incurred on this account, details of which are given in the statement below, was not less than the halting allowance drawn.

2. Certified that the distances between places shown in the bill are correct, so far as I have been able to ascertain from District Officers.

3. Certified that no other $\frac{\text{member}}{\text{officer}}$ of the Board travelled with the person or persons for whom travelling allowance is claimed in this Bill, by road in the same private/public but reserved conveyance except

Head of Office.

PASSED for Rs. (*in words*)

Station ; }

Dated 19 . }

President, District Local Board.

Examined.

L. F. Accountant.

A { Pay Rupees (*in figures*)
  { Rupees (*in words*)

Dated 19 .

Chief Officer.

Travelling Allowance Bill of the Establishment of
for the Month of 19 Headquarters Station

Jurisdiction

Name	Designation.	Maximum pay of the Appointment.	Dates (and Hours, when necessary) of Journeys and Halts.		Route.		Purpose of Journey.	Kind of Journey i.e., by Road, Boat, Steamer or Rail (Mail or Ordinary).	Number of mile.	Allowances claimed	
										Mileage by Road or Boat or Actual Expenses.	
1	2	3	4		5		6	7	8	9	
			From	To	From	To				Rate.	Amount.
											Rs. a. p.
										Total	

Allowances claimed—*contd.*						Total of each line.	Remarks.	
Daily allowance.			Railway and Steamer Fares. 11					
10			Class, single or double.	Amount.		12	13	
No. of days.	Rate.	Amount.						
		Rs. a. p.		Rs. a. p.		Rs. a. p.		
							Allotment for 19 -19 . Expense including this bill.	Rs. a. p.
Total..							Balance ..	

Station :

Dated 19 .

Rupees (*in words*)

Contents Received.

Head of Office.

Page of Classified Register of Payments.

LOCAL FUND.

Voucher No.

for

Rs.

[*For use in Local Boards Account Office.*]

Total Amount of Bill ... Rs.

Checked.

L. F. Clerk

L. F. Accountant.

LOCAL BOARDS ACCOUNT FORM No. 28.

(*See* Rule 246.)

Contingent Bill.

Taluka / District Local Board of	Detailed Bill of Contingent Charges of the Month of 19 .	
Head of Charge		No. of Voucher.

Serial No. of Sub-Vouchers.	Description of charges, and number and date of authority for all charges requiring special sanction.	Amount. Rs.	a.	P.
	Rupees (*in words*)			
	Total Rs.			

Received Payment.

I certify that the expenditure charged in this bill could not, with due regard to the interests of the Board, be avoided. I have satisfied myself that the charges supported by sub-vouchers entered in this bill have been really paid with the exceptions noted below which exceed the balance of the permanent advance, and will be paid on receipt of the money drawn on this bill. Certified also that articles of Dead Stock paid for in this bill have been actually received and articles costing over Rs. 5 in each case have been duly entered in the relevant stock account at pages

Dated Name

Office

Pay Rupees

Examined

Accountant President/Chief Officer, Taluka Local Board.

Dated

Approved and paid by cheque No. dated for Rs.

President, District / Taluka Local Board.

LOCAL BOARDS ACCOUNT FORM No. 29.

(*See* Rule 249.)

Register of Contingent Charges of the *Department, of the* *District, for the year 19* .

Disbursing Officer

Date.	To whom paid. Budget Grant for each head.	No. of {Sub-Voucher Contingent Bill.	CONTRACT CONTINGENCIES.									

AUDITED BUT NOT COUNTERSIGNED CONTINGENCIES.

Total of each Contingent Bill.	Initials of Disbursing Officer.				Total of each Contingent Bill.	Initials of Disbursing Officer.

Date.	To whom paid. Budget Grant for each head.	No. of {Sub-Voucher Contingent Bill.	COUNTERSIGNED CONTINGENCIES.						Total of each Contingent Bill.	Initials of Disbursing Officer.	No. of {Sub-Voucher Contingent Bill.

SPECIAL CONTINGENCIES.

						Total of each Contingent Bill.	Initials of Disbursing Officer.	Remarks.

LOCAL BOARDS ACCOUNT FORM No. 30.

[*See* Rule 254 (*i*).]

Register of Investments.

Serial No.	Date of purchase of security.	Particulars of investments.	Amount.		Initials of President. / Chief Officer.	Due date of recovery of interest and amount.	Interest recovered and date.	Initials of President. / Chief Officer.
			Cost.	Face Value.				
1	2	3	4	5	6	7	8	9
			Rs.	Rs.				

LOCAL BOARDS ACCOUNT FORM No. 31.

(*See* Rule 255.)

Register of Dead Stock or Movable Property.

Serial No.	Description of article.	Authority for purchase and date of purchase.	Number or quantity.	Value.	Intials of Head of Office.	Final disposal. Number or quantity and nature of disposal.
1	2	3	4	5	6	7
				Rs. a. p.		

disposal.				
Authority or voucher.	Amount realised and date of credit at treasury.	Balance in stock.	Initials of Head of Office.	Remarks.
8	9	10	11	12

LOCAL BOARDS ACCOUNT FORM No. 32.

(*See* Rule 259.)

Estimate—Rs. *Register of Works.* Authority—

Serial No.	Name of work.	Expenditure to end of previous year.	Allotment for year.	Agency doing the work.
1	2	3	4	5

Order sanctioning the agency or contract.	Amount paid.		Total.	Remarks.
	No. and date of payment voucher.	Amount.		
6			8	9
		Rs. a. p.		

Notes.—(1) Incomplete works should be carried over to the next year's account with the total of expenditure up to the end of the present year.

(2) A few lines or less than half a page should ordinarily suffice for each work.

LOCAL BOARDS ACCOUNT FORM No. 33.

(*See* Rule 122.)

DISTRICT/TALUKA LOCAL BOARD.

Muster Roll of Daily Labour.

Sub-Division Section

Name of Work

For what month

Issued on

Paid from my imprest Rupees ( )

on

Unpaid wages of Rs. , have been taken to the Register

Signature and Designation of Officer, making payment.

Pay Rupees ( )

Accountant, D. L. B. Dated Chief Officer, D. L. B.

Paid by cheque No. Dated

by debit to

Voucher No. Dated Ledger page No.

Nominal Muster Roll.

Description. No.	Name (grouped according to classes).	Father's name.	Residence.	Dates. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24
		DAILY TOTAL ..		
		Initials of person marking the daily attendance ..		
		Initials of Inspecting Officer ..		

25 26 27 28 29 30 31	TOTAL.	Rate.	Amount.	Fines etc.	Balance due.	Amount paid.	Signature or thumb impression of payee etc.	Dated initials and remarks of paying officer made at the time of payment.
	In words :—							

Dated signatures on closing the muster ..... Checked.

Checked, compared with dailies and found correct. Approved for Rs. ( ). Countersigned.

Mustering Karkun. *Overseer.* *Dated initials of S. D. O.'s clerk.*

Dated initials of Audit clerk. *Engineer, D. L. B.*

.....

Date signature of the S. D. O. .....

Detail of the measurement of work done by the labour employed as per this Nominal Muster Roll in cases in which the work is susceptible of measurement.

Description of Work. (Each distinct item of work, grouped by sanctioned sub-heads where necessary.)	Quantity.	Cost.	Rate.	Per.

Measurements taken on by me and recorded on pages of M. B. No.

Overseer.....

Checked with the M. B. and found correct.
Ledger page.....

Dated initials of S. D. O.'s clerk.

.....

Checkmeasured by me on and countersigned.

Dated.....*S. D. O*.....

LOCAL BOARDS ACCOUNT FORM No. 34.

(*See* Rule 149.)

DISTRICT LOCAL BOARD.

First and Final Bill.

Sub-Division *Section*

Name of Work

Name and address of Contractor or Piece worker

Reference to agreement or authority

If paid from Imprest.

Received Rupees ( ) (If payee is illiterate or cannot acknowledge in his own hand.)

Paid in my presence Rupees ( )

Signature or thumb impression of contractor or piece worker. *Signature of witness.*

Paid from my imprest Rupees ( )

on

Signature and Designation of Officer making payment.

If to be paid by cheque.

Received the amount of the bill.

Signature or thumb impression of payee. *Signature of witness if payee is illiterate.*

Pay Rupees ( )

Dated *Accountant, D. L. B.* *Chief Officer, D. L. B.*

Paid by Cheque No. dated by debit to
V. No. Ledger page

Name of Work

Items of work or supplies (grouped under sub-heads of sub-works of estimates).	Quantity.	Rate.	Per.	Amount.	Remarks.
			Total	...	
(In words) Rupees					

The measurements were taken by Mr. on and recorded on pages of M. B. No.

Dated signature of Overseer.

Dated signature of contractor or piece worker in token of acceptance of the bill.

Checked with the M. B. and found correct.

Measurements checked by me on and bill approved.

Ledger page.

Dated initials of S. D. O's clerk.

Dated signature of the S. D. O.

Checked.

Dated initials of Audit Clerk.

Countersigned.

Engineer, D. L. B.

MG-V Bk H 160—30a

LOCAL BOARDS ACCOUNT FORM No. 35.

(*See* Rule 149.)

DISTRICT LOCAL BOARD.

Running Account Bill.

Intermediate. Final.

Section

Sub-Division

Name of Work

Name and address of Contractor or Pieceworker

Reference to Agreement or Authority

Checked with the M. B. and found correct.

Ledger page

Measurements checked by me and bill on approved for Rs.

Dated Initials of S. D. O's Clerk. / Overseer. Dated Signature of the S. D. O. / Overseer.

Checked

Dated Initials of Audit Clerk.

Countersigned.

Engineer, D. L. B.

Received the amount of the bill.

Dated Signature or Thumb impression of payee.

Dated Signature of witness if payee is illiterate.

Pay Rupees ( )

Dated

Accountant, D. L. B.

Chief Officer, D. L. B.

Paid by Cheque No. dated by debit to

V. No. Ledger page

Name of Work

Items of work or supplies (grouped under sub-heads of estimates).	Quantity up to date.	Rate.	Per.	Amount up to date.	Amount since previous bill.	Remarks.
Total value of work done ..						
Deduct at per cent. as per agreement ..						
Amount payable up to date ..						
Deduct previous payments made ..						
Net amount now to be paid						In words —Rs.

The measurements were taken by Mr. on and recorded on pages of M. B. No.

Dated Signature of Overseer.

Dated Signature of Contractor or Pieceworker in token of acceptance of the bill.

LOCAL BOARDS ACCOUNT FORM No. 36.

(*See* Rule 149.)

DISTRICT LOCAL BOARD.

Pay Bill and Acquittance Roll of Mile Coolies.

C. R. to *Road* *for the month of*

Name of coolie.	Miles in charge.	Period days.	Rate.	Amount due.	Fines etc.	Balance paid.	Signature or thumb-impression
					Total ..		Rupees

Certified that the above coolies were on duty during the period shown against each and attended to maintenance work.

Karkun. Dated Overseer, D. L. B.

Checked. Sub-Dnl. Clerk.	Approved for Rs. S. D. O.
Checked. Countersigned. Clerk to Engr. Engineer.	

Paid from my imprest Rs. on
Dated Signature and Designation.

Pay Rupees

Accountant. Dated Chief Officer.

Paid by Cheque No. Dated
by debit to

V. No. Ledger page

LOCAL BOARDS ACCOUNT FORM No. 37.

(*See* Rule 149.)

DISTRICT LOCAL BOARD.

Pay Bill and Acquittance Roll of Establishment charged to work.

Name of work

Authority

Name of incumbent.	Period.	Rate of pay.	Amount due.	Fines, etc.	Net amount payable.
				In words	

Certified that the above person was on duty during the above period on the work shown above.

Dated Overseer, D. L. B.

Checked.	Approved for Rs.	Checked.	Countersigned.
Sub-Dnl. Clerk.	S. D. O.	Clerk.	Engineer.

Paid from my imprest Rs. Received Rs.

Dated Signature and Designation. Dated Signature of Payee.

Pay Rupees
Accountant. Dated Chief Officer.

Paid by Cheque No. Dated
by debit to

V. No. Ledger page

LOCAL BOARDS ACCOUNT FORM No. 38.

(*See* Rule 62.)

DISTRICT

Acquittance Roll of Establishment of the for 19 in which Month the Salaries of the Establishment were drawn.

Name	Amount.	Month.	Signature and Stamp for each payment exceeding Rs. 20.
	Rs. a. p.		
Total ...			

LOCAL BOARDS ACCOUNT FORM No. 39.

[*See* Rule 152 (*b*)]

DISTRICT LOCAL BOARD.

Hand Receipt.

Bill No.

Name of work
Item in the estimate
Received from *the sum*
of Rupees ( )
on account of

Dated Signature of witness if the Payee is illiterate. | *Dated Signature or Thumb impression of the Payee.*

Paid from my imprest Rs.
on

Dated Signature and Designation.

Checked. Approved for Rs.

S. D. O.'s Clerk S. D. O.

Checked. Countersigned.

Clerk. Engineer.

PAY ORDER.

Pay Rupees ( )

Accountant, D. L. B. | *Chief Officer, D. L. B.*

Dated.

Paid by Cheque No. *Dated*
by debit to
V. No. Ledger page

LOCAL BOARDS ACCOUNT FORM No. 40.

(*See* Rule 148.)

DISTRICT LOCAL BOARD *Bill No.*

Requisition and Bill for Materials purchased locally

Name of work

Item in the estimate

Name of articles.	Rate.	Per.	Quantity.		Amount.
			Proposed.	Actually bought.	

No. *Dated*

Submitted to the S. D. O. for approval and return.

Overseer

No. *Dated*

Return approved as corrected.

S. D. O.

TOTAL Rs.

Articles received on and taken to account.

Overseer

Checked. Approved for Rs.

S. D. O's Clerk *S. D. O.*

Checked. Countersigned.

Clerk. *Engineer.*

Paid from my imprest Rs.

Received Rs.

Dated Signature and Designation.

Dated Signature of Supplier.

ORDER.

Pay Rupees

Accountant. *Dated* *Chief Officer.*

Paid by Cheque No. Dated

by debit to

V. No. Ledger page

LOCAL BOARDS ACCOUNT FORM No. 41.

(*See* Rule 127.)

DISTRICT LOCAL BOARD.

List of Sanctioned Rates.

Sub-Division Section

Name of Work

Serial No.	Description of work.	Approximate quantity.	Unit per	Rates.			Remarks.
				Sanctioned estimate.	Sanctioned last.	Now proposed.	
1	2	3	4	5	6	7	8

Note.—The exact wording of the estimate or schedule of rate to be entered in Column 2.

No. OF 19 .

Camp , dated 19 .

Submitted to the Engineer, D. L. B., for favour of sanction.

Sub-Divisional Officer,
Sub-Division.

Checked and found correct.

Draftsman.

No. OF 19 .

D. L. B., Engineer's Office,
dated 19 .

Returned sanctioned.

Engineer, D. L. B.

LOCAL BOARDS ACCOUNT FORM No. 42.

(*See* Rule 107.)

DISTRICT LOCAL BOARD.

Section Sub-Division

Dated

Fund Head

Major Head

Original or repairs

Estimate framed by

of the probable expense that will be incurred in

Call or authority Rs.

Approved for Rs.

Engineer, D. L. B., *President D. L. B.*

GENERAL DESCRIPTION.

ABSTRACT.

Serial No. of Item.	Quantity	Item.	Rate.	Per	Amount.
			Rs. a. p.		Rs.

LOCAL BOARDS ACCOUNT FORM No. 43.

(*See* Rule 107.)

No. of 19 .

Division.

PUBLIC WORKS DEPARTMENT:

Dated 19

Fund :— State. / Local.

Major Head :—41. Civil Works.

Departmental Head :—Repairs.

(Service Head) :—2. Communications.

(Sub-Head) :— 1. Metalled Roads. 2. Unmetalled Roads. / A. Bridged and drained throughout. B. Partially bridged and drained.

Estimate framed in the Office of the Executive Engineer.

Division, of the probable expense that will be incurred in executing Current Repairs

to during the year 19 –19 .

Rs.

(Call or Authority) :— Government Civil Works / Local Fund Works Budget for the year 19 –19 .

Length of Road miles :—

Average cost of repairs per mile—Rs.....

Do. of maintenance—Rs..... } *Total*

GENERAL DESCRIPTION.

It is proposed to $\frac{\text{remetal}}{\text{remuram}}$ miles of the Road and to collect reserve $\frac{\text{metal}}{\text{muram}}$ in miles. The thickness of $\frac{\text{metal}}{\text{muram}}$ to be laid will be inches for a width of feet. The side-widths outside the $\frac{\text{metalled}}{\text{muramed}}$ portion will be made up with earth during the rains, a thick top coating of soft muram or sand being used. The formation of the road will be brought up to its original width which is generally feet and the convexity will be carefully preserved and restored where necessary. Reserve $\frac{\text{metal}}{\text{muram}}$ will be collected for miles.

In miles which are not to be $\frac{\text{remetalled}}{\text{remuramed}}$ all ruts and hollows will be properly filled up with new $\frac{\text{metal}}{\text{muram}}$ and thoroughly watered and rammed in or rolled over according to requirements. Catch-water drains, side gutters, drainage works, mile, furlong, boundary and guard stones, etc., will be properly attended to and the surface of the road will be maintained throughout the year as near its original section as possible and kept smooth and free from ruts and hollows. The estimate also includes repairs to Rest-houses, Store-houses, etc.

Specification.

Metal	To be as described in M. S. pp.	Rate Abstract No.
Metal	Do.	Do.
Muram	Do.	Do.
Muram	Do.	Do.
Sand	Do.	Do.
Rolling	Do.	Do.
Rolling	Do.	Do.

All other items to be executed according to Marryat's Specifications or Standing Orders.

ABSTRACT.

Quantity.	Items.	Rate. Rs.	a.	p.	Per.	Amount. Rs.	Dec.
	A—Surface Repairs.						
C. ft.	Collecting metal ...				100		
,,	Do. do. ...				100		
,,	Do. muram ...				100		
,,	Do. do. ...				100		
,,	Do. sand ...				100		
,,	Carting metal to roadside average lead miles...				100		
,,	Do. metal do. miles...				100		
,,	Carting muram to roadside average lead miles...				100		
,,	Do. muram do. miles ...				100		
,,	Carting sand to roadside average lead miles ...				100		
S. ft.	Picking road surface ...				100		
C. ft.	Spreading metal ...				100		
,,	Do. do. ...				100		
,,	Do. muram ...				100		
,,	Do. do. ...				100		
,,	Do. sand ...				100		
Ms.	Consolidating metal by ...				Each.		
,,	Do. do. by ...				,,		
,,	Do. do. by ...				,,		
,,	Do. muram by ...				,,		
,,	Do. do. by ...				,,		
,,	Do. do. by ...				,,		
,,	Do. old surface by ...				,,		
,,	Repairs to side-widths including top dressing of muram or sand...				,,		
,,	Filling in ruts and hollows including consolidation by ...				,,		
	Total ...Rs.						

ABSTRACT—*contd.*

Quantity.	Items.	Rate. Rs.	a.	p.	Per.	Amount. Rs.	Dec.
	Reserve Collection.						
C. ft.	Collecting metal ...				100		
,,	Do. do. ...				100		
,,	Do. muram ...				100		
,,	Do. do. ...				100		
,,	Carting metal to roadside average lead miles ...				100		
,,	Do. metal do. miles ...				100		
,,	Do. muram do. miles ...				100		
,,	Do. muram do. miles ...				100		
	Total ... Rs.						
	Total A—Repairs Rupees.						
	B—Maintenance.						
Ms.	Maintenance ...				Each		
,,	Filling in ruts and hollows, including consolidation by ramming ...				,,		
,,	Clearing catch-water drains ...				,,		
,,	Clearing roadside gutters ...				,,		
,,	Clearing and levelling berms ...				,,		
,,	Lopping of overhanging branches of trees and removing fallen trees				,,		
,,	Putting up and removing water tables ...				,,		

ABSTRACT—*concld.*

Quantity.	Items.	Rate. Rs.	a.	ps	Per.	Amount. Rs.	Dec.
	B—Maintenance—contd.						
Nos.	Repairs to drains and culverts, including numbering them ...				Each		
,,	Repairs to bridges do. ...				,,		
,,	Do. to causeways do.				,,		
,,	Do. to small nala approaches ...				,,		
,,	Do. to large do. do. ...				,,		
,,	Do. to dips or Irish bridges				,,		
,,	Do. to Rest-houses ...				,,		
,,	Do. to Store-houses or rent of Storehouses ...				,,		
,,	Do. to sign posts ...				,,		
,,	Painting do. ...				,,		
,,	Do. mile stones ...				,,		
,,	Do. furlong stones				,,		
,,	Painting / Whitewashing boundary stones				,,		
,,	Whitewashing guard stones				100		
Ft.	Repairs to kerbing ...				100		
,,	D o.stone pitching ...						
Nos.	Renewing and refixing guard stones ...				Each		
,,	Do. do. boundary stones				,,		
	Do. do. do. ...				,,		
,,	Total B—Maintenance ...						
	Add A—Repairs.						
	Grand Total ... Rs.						

Year.	Estimate.	Allotment.	Expenditure.

Sub-Divisional Officer,
Sub-Division.

Average Rupees...

Executive Engineer,
Division.

Survey Report to accompany Estimate for Current Repairs to the for the Year 19 -19 .

A.—SURFACE

Surfacing material for

No. of mile.	Quantity required in C.ft.				Balance at roadside, C.ft.	Balance at quarry, C.ft.
	L.	B.	D.	Quantity.		

REPAIRS.

central portion.

To be collected on quarry, C.ft.		To be carted, C.ft.		Lead in miles,
Kind of material.		Kind of material.		
				Average lead miles.

Survey Report to accompany Estimate for Current Repairs to the for the Year 19 -19 —contd.

A —SURFACE

No. of mile.	Surfacing Material for side widths.										
	Quantity required in C.ft.				Balance at roadside, C.ft.	Balance at quarry C.ft.	To be collected, C.ft.		To be carted, C.ft.		Lead in miles.
	L.	B.	D.	Quantity.			Kind of material.		Kind of material.		
											Average lead miles.

REPAIRS—*contd.*

No. of mile.	Blindage Material.										
	Quantity required in C.ft.				Balance at roadside, C.ft.	Balance at quarry, C.ft.	To be collected.		To be carted.		Lead in miles.
	L.	B.	D.	Quantity.			Kind of material.		Kind of material.		
											Average lead miles.

Survey Report to accompany Estimate for Current Repairs to the *for the Year 19 -19* —contd.

A—SURFACE REPAIRS —*contd.*

No. of mile.	Picking Road surface.	Same as metal collection excluding depth, S. ft.	Spreading metal.	Spreading hard murum, C. ft.	Spreading soft murum, C. ft.	Spreading sand, C. ft.	Consolidating metal miles by		Rolling on murum miles by		Consolidating old surface by	Repairs to side widths including top-dressing of murum or sand.	Filling in ruts and hollows including consolidating by					
							Kind of material.		Kind of material.									

A—SURFACE REPAIRS—*concld.*						B—MAINTENANCE.					
No. of mile.	Reserve collection.				Lead in miles.	Miles maintenance.	Do. filling ruts and hollows including consolidation by ramming.	Clearing, catch-water drains, miles.	Do. side gutters, miles.	Clearing and levelling side berms.	Lopping of overhanging branches of trees and removing fallen trees.
	Metal.	Murum.	To be carted, C. ft.								
	Kind of material.	Kind of material.	Kind of material.								

Survey Report to accompany Estimate for Current Repairs to the for the Year 19 -19 —concld.

B—MAINTENANCE—*contd.*

No. of mile.	Putting and removing water tables.	Repairs to drains and culverts including numbering them.	Do. to bridges do.	Do. to causeways do.	Do. to small nalla approaches.	Do. to large do. do.	Do. to dips or Irish bridges.	Do. to Rest-houses.	Do. to Store-houses or rent of Store-houses.	Do. to sign posts.	Painting do.	Do. mile stones.	Do. furlong do.

B—MAINTENANCE—*contd.*

No. of mile.	Painting boundary stones. / Whitewashing,	Whitewashing guard stones.	Repairs to kerbing.	Do. to stone pitching.	Renewing and reflexing guard stones.	Do. do. boundary do.							

Sub-Divisional Officer, Sub-Division. Executive Engineer, Division.

LOCAL BOARDS ACCOUNT FORM No. 44.

(*See* Rule 115.)

DISTRICT LOCAL BOARD.

Sub-Dn. Section D. L. B. or T. L. B.

Deviation Statement No. for

ITEMS PROPOSED TO BE OMITTED.

S. No.	Description of Items.	Quantity.	Rate.	Per	Amount. Rs.	a.	p.	Remarks.
				Total ..				

ITEMS PROPOSED TO BE EXECUTED.

S. No.	Description of Items.	Quantity.	Rate.	Per	Amount. Rs.	a.	p.	Remarks.
				Total ..				

Dated

Overseer

Approved.

President, T. L. B.

For T. L. B. Original and all D. L. B. Works.

No. Dated

Submitted to the S. D. O., D. L. B. in triplicate.

Overseer

No. Dated

Checked and submitted to the Engineer, D. L. B., for sanction.

S.D.O.,D.L.B.,

Checked with the estimate, schedule of rates, etc. and found correct.

Draftsman, D.L.B.,

No. of D. L. B., Engineer's Office,

Returned approved. Dated

Engineer, D.L.B.,

LOCAL BOARDS ACCOUNT FORM No. 45.

(*See* Rule 129.)

District Local Board

Piece Works Tender.

To

The District Local Board

I hereby agree, subject to the conditions mentioned below, to undertake the several items of works specified below for per cent. less than the estimated rates shown against each.

Serial No. of item in the estimate.	Name of work and description of item given in the estimate.	Per unit.	Estimated rate.		
			Rs.	a.	p.

1. I shall execute the works very satisfactorily and expeditiously by using the best materials. The materials used and the work done will be subject to inspection and approval by the Engineer, District Local Board, and his decision as to the progress and execution of the work ; the measurements and the materials used will be final.

2. I shall claim no payment for materials or work not approved by him. That Officer shall have every authority to remove the rejected materials and to get the work redone and to deduct from my bill or bills any expenditure incurred in this connection.

3. The *President, District Local Board, / **Standing Committee, District Local Board, / ***District Local Board shall have power to cancel this tender at any time.

Dated

Signature of Piece worker

Address

Witness

Recommended.

Sub-Divisional Officer

Accepted.

*President, District Local Board,
**Standing Committee, District Local Board,
***District Local Board,

---

* To be retained when the amount or value of the contract does not exceed Rs. 500.

**To be retained when the amount or value of contract exceeds Rs. 500 but does not exceed the amount, power to enter into contracts up to which has been delegated to the Standing Committee under the proviso to rule 1 of the rules published in G. N., G. D., No. 4456, dated the 24th January 1924.

***To be retained in any other case.

LOCAL BOARDS ACCOUNT FORM No. 46.

(*See* Rule 124.)

DISTRICT LOCAL BOARD,

Daily Report of Labour.

Name of Work Date

Labour at / Item of work on which employed.								Amount.			Approximate quantity of work done.
								Rs.	a.	p.	
Total ...											
	Amount B. F. from Previous Reports ...										
											Rd. on. .....
	Progressive Totals ...										

Dated Signature of Karkun or Maistry.

Dated initials of Overseer.

Initials of S. D. O. or Clerk.

LOCAL BOARDS ACCOUNT FORM No. 47.

(*See* Rule 158.)

DISTRICT LOCAL BOARD.

– *Register of Road side materials.*

Name of Road Kind of material

Mile No.	MONTHS.	April.			May.			June.		
	Opening Balance on 1st April.	Receipts.	Issues.	Balance.	Receipts.	Issues.	Balance.	Receipts.	Issues.	Balance.

July.			August.			September.			REMARKS.
Receipts	Issues.	Balance.	Receipts.	Issues.	Balance.	Receipts.	Issues.	Closing Balance on 30th September.	

Mile No.	MONTHS.	October.			November.			December.		
	Opening Balance on 1st October.	Receipts.	Issues.	Balance.	Receipts.	Issues.	Balance.	Receipts.	Issues.	Balance.

January.			February.			March.			REMARKS.
Receipts.	Issues.	Balance.	Receipts.	Issues.	Balance.	Receipts.	Issues.	Closing Balance on 31st March.	

LOCAL BOARDS ACCOUNT FORM No. 48.

(*See* Rule 158.)

Register of Tools and Plants and Surplus or Stock-materials.

Name of article.

Month and Date.	Voucher or Indent No.	Description.	Receipts.	Issues.	Balance.	Remarks.
		Opening balance ..				

LOCAL BOARDS ACCOUNT FORM No. 49.

(*See* Rule 282.)

Register of Roads in charge of *District / Taluka* *Local Board.*

Serial No.	Name of Road.	From Village.	To Village.	Length.	Breadth.

Class of road.	Date of completion.	Average cost per mile when constructed.	Mileage cost of repairs.	Remarks.

LOCAL BOARDS ACCOUNT FORM No. 50.

(*See* Rule 282.)

Register of Immoveable Property other than roads in charge of *District / Taluka* *Local Board.*

Serial No.	Village.	Description of building or work.	Date of completion or purchase.	How occupied.

Nature of building.			External Dimensions.		Cost.	Notes of subsequent repairs, etc.
Walls.	Roofs.	Floors.	Length.	Breadth.		

LOCAL BOARDS ACCOUNT FORM No. 51.

(*See* Rule 283.)

Register of Securities furnished by the District Local Board servants.

Serial No.	Name of incumbent.	Amount of security.	Duties performed.
1	2	3	4

Whether furnished in cash or Government paper.	Names of sureties if any with their places of residences.	Notes regarding enquiries about solvency of sureties.	Remarks.
5	6	7	8

LOCAL BOARDS ACCOUNT FORM No. 52.

(*See* Rule 285.)

Cattle Pound Register.

Date of receipt.	Name of pound.	Fine.	Unclaimed sale proceeds.	Total.

Date of credit to Treasury.	Amount.			Remarks.
	Rs.	a.	p.	

LOCAL BOARDS ACCOUNT FORM No. 53.

(Rule 284).

Counterfoil of Receipt for impounded Cattle.

Book No.

Name of Pound

No.

Number in the Pound Register. 1	Date and hour of admission. 2	Name and address of impounder. 3	Number and description of cattle admitted. 4	Name and address of owner if known. 5	Signature of Poundkeeper. 6	Date. 7

Receipt for impounded Cattle.

Book No.

Name of Pound

No.

Number in the Pound Register. 1	Date and hour of admission. 2	Name and address of impounder. 3	Number and description of cattle admitted. 4	Name and address of owner if known. 5	Signature of Poundkeeper. 6	Date. 7

LOCAL BOARDS ACCOUNT FORM 54.

(Rule 284.)

Counterfoil of Release Pass for Cattle.

Book No.

Name of Pound

No.

Number in Pound Register.	Date and hour of release.	Number and description of cattle.	Name and address of person releasing the cattle.	Particulars of amounts released.			Signature of Pound-keeper.	Date.
				Amount of fines.	Amount of feeding charges.	Total.		
1	2	3	4	5	6	7	8	9
				Rs. a. p.	Rs. a. p.	Rs. a. p.		

Pound Release Pass and Receipt.

Book No.

Name of Pound

No.

Number in Pound Register.	Date and hour of release.	Number and description of cattle.	Name and address of person releasing the cattle.	Particulars of amounts released.			Signature of Pound-keeper.	Date.
				Amount of fines.	Amount of feeding charges.	Total.		
1	2	3	4	5	6	7	8	9
				Rs. a. p.	Rs. a. p.	Rs. a. p.		

LOCAL BOARDS ACCOUNT FORM No. 55.

(Rule 284.)

Register Book of cases of stray cattle received by the Station Officer for disposal, under Section 14 of Act I of 1871, at

Serial No.	Name of the pound from which received.	Register number of the cattle pound, name of the seizer, the place where they were seized, the date and hour when they were impounded.	Description of cattle.					Date of issuing notice.
			Kind.	Age.	Value.	Height.	Special marks and colour.	
1	2	3	4	5	6	7	8	9

Signature or mark of the person receiving cattle after establishing his claim.	Name of the purchaser and his signature in token of his having received the cattle.	Date of sale and amount.	At what rate and for what period money was paid to the pound-keeper on account of feeding charges, etc., and signature of recipient.	Amount of penalty levied.	Surplus sale proceeds to be refunded to the owner.
10	11	12	13	14	15

LOCAL BOARDS ACCOUNT FORM NO. 56.

(Rule 284).

Form of Register to be kept under Section 8 of Act I of 1871.

Serial No.	Name of the seizer, date of receipt (hour, month and year).	Description of Animal.					Name of the owner, and his place of residence, if known.
		Kind.	Age.	Value	Height.	Special marks and colour.	
1	2	3	4	5	6	7	8

Date of return of cattle to the owner and the signature of recipient.	Fine.	Amount of feeding charges, etc., and signature of the person receiving the same.	Date of report to the Station Officer under Section 14.	Date of sending cattle for sale.	Signature of the pound-keeper.
9	10	11	12	13	14

Note.—The pound-keeper must sign in column 14 every day's entry made in this Register.

LOCAL BOARDS ACCOUNT FORM No. 57.
(Rule 284.)

Form of Report to be sent by the pound-keeper under Section 14 of Act I of 1871.

Serial No.	Register number, name of the seizer, the place where the animals were seized, and the date and hour when impounded.	Description of cattle.	
		Kind.	Age.

Description of cattle—*contd.*			Amount of feeding charges incurred by the pound-keeper.	Remarks.
Value.	Height.	Special marks and colour.		

LOCAL BOARDS ACCOUNT FORM No. 58.

(Rule 284.)

Day Book of Cattle-Pound Receipts at *Taluka* *for the year 19*

Dr.

Date.		Detail.	Amount.		
Day.	Month.				
		To fine on account of cattle, registered No.			
		Feed of do. ..			
		Balance ..			

Cr.

Date.		Detail.	Amount.		
Day.	Month.				
		By payment to self on account of feeding charges of cattle, registered No.			
		On repayment of advance (as the case may be).			
		Balance ..			

Notes.—1. All collections made in the shape of fines, etc., and all charges incurred in feeding the cattle shall be carefully entered by the pound-keeper each day in this form as the transactions occur.

2. The pound-keeper will be held personally responsible for omissions or mistakes in the accounts.

LOCAL BOARDS ACCOUNT FORM No. 59.

(Rule 284.)

Form of Remittance Report to be made by the Pound-Keeper.

Remittance Report of the Cattle-pound at Taluka.

Date.		Register No.	Amount of fine.
Day.	Month.		

Signature of Pound-keeper.

N.B.—This report should be prepared in duplicate.

The Taluka Treasury Officer should return one copy, endorsing on it the receipt of the amount, and should retain the other copy in his office for record.

APPENDIX A.

(*See* Rule 165.)

Rules regarding the Destruction of Local Board Account Records.

Class I.—To be retained permanently—

(1) General Day Book.
(2) Provident Fund Ledger.
(3) Register of Immovable Property.
(4) Annual Accounts.
(5) Register of Investments.
(6) Security Deposit Register.
(7) Such other records as the Board may decide to be of permanent interest.

Class II.—Not to be destroyed until ten years after conclusion of audit—

(1) Vernacular registers of which there are English counterparts or abstracts of which are retained permanently.
(2) Assessment lists.
(3) Registers in the nature of demand and collection registers.
(4) Scale Register.
(5) Cash Books other than the general cash book.
(6) Register of moveable property.
(7) Register of permanent advances.

Class III.—Not to be destroyed until five years after conclusion of audit—

(1) Subsidiary cash register.
(2) Classified abstracts.
(3) Register of works.
(4) Measurement book.
(5) Register of advances or deposits.
(6) Work files.

Class IV.—Not to be destroyed until three years after conclusion of audit—

All records other than those mentioned in Classes I to III.

G. N., G. D., No. S. 128, dated 17th August 1936.

S. 133 (d) Bombay Local Boards Travelling Allowances Rules, 1936.

Amended by G.N., G.D., No. 21010/33, dated 26th March 1938.
Amended by G.N., G.D., No. S. 128, dated 8th January 1940.
Amended by G.N., G.D., No. S. 128, dated 12th March 1940.
Amended by G.N., G.D., No. S. 128, dated 4th April 1941.
Amended by G.N., G.D., No. S. 128, dated 1st August 1942.
Amended by G.N., G.D., No. S. 128, dated 6th May 1943.
Amended by G.N., G.D., No. S. 128, dated 15th April 1944.
Amended by G.N., G.D., No. S. 128, dated 18th April 1944.
Amended by G.N., G.D., No. 128 (4), dated 9th August 1945.
Amended by G.N., H. & L.G.D. No. 128 (4), dated 11th August 1948.

In exercise of the powers conferred by clause (*d*) of section 133 of the Bombay Local Boards Act, 1923 (Bom. VI of 1923), and in supersession of rule 60-A of the rules published in Government Notification in the Revenue Department, No. 78, dated the 7th January 1885, the Government of Bombay is pleased to make the following rules regarding the payment of travelling allowances to officials and members of local Boards :—

1. These rules may be called the Bombay Local Boards Travelling Allowances Rules, 1936.

2. In these Rules—

(*i*) The " Act " means the Bombay Local Boards Act, 1923.

(*ii*) " Board " means the taluka local board or district local board, as the case may be.

(*iii*) " Official " means a President or a vice-president of a local board or a chairman of a committee of a local board.

(*iv*) " Member " means a member of a local board.

3. An official or a member shall, subject to the provisions hereinafter following, be entitled to travelling allowance for a journey performed by him to attend a meeting of a local board or a meeting of the Standing Committee, Public Health Committee, or of any other committee appointed under section 38 of the Act, including a Dispensary Committee, in accordance with the travelling allowance rules in the Bombay Civil Services Rules :

Provided that the travelling allowance, other than the daily allowance, shall be payable at such rates, not exceeding those laid down in the Bombay Civil Services Rules, as may be fixed by the Board every year :

Provided further that an official or a member classed in the first and second class under rule 8 shall be entitled to a daily allowance of not less than Rs. 6 and 3 respectively and not more than Rs. 8 as. 8 and Rs. 4 as. 4 respectively.

4. Travelling allowance may be allowed to an official or a member for a journey undertaken by him in the interests of the Board, such as the journey undertaken—

(*a*) for attending any public reception, ceremony, entertainment or exhibition in respect of which the previous concurrence of the Collector to incur expenditure has been obtained under clause (*o*) of section 50 of the Act, or

(*b*) for attending, as a delegate of the Board, any district, divisional or provincial conference held under the auspices of Local Self-Government Institute, Bombay, or

(*c*) under the authority of the President, for the performance of a duty imposed by the Bombay Village Panchayats Act, 1933, or

(*d*) for attending a meeting of a committee appointed by the Board other than those referred to in rule 3, or

(*e*) for attending a meeting of a committee which is appointed by the Government of Bombay and of which he is appointed a member as a representative of the Board.

5. An official or a member (other than a President or a Chairman of a Works Committee) shall not be entitled to any travelling allowance for a journey undertaken for inspection of a work of a local board or of a village panchayat.

6. Travelling allowance shall not be admissible for a journey performed with a radius of five miles from the headquarter station, other than by rail or, by a public conveyance as defined in the Bombay Civil Services Rules.

7. Except with the previous sanction of the Commissioner, no travelling allowance shall be admissible to an official or a member for a journey undertaken by him outside the jurisdiction of the Board :

Provided that the previous sanction of the Commissioner shall not be required when such journey is undertaken for the purpose of attending, as a delegate of the Board, any district, divisional or provincial conference held under the auspices of the Local Self-Government Institute, Bombay.

8. For the purpose of travelling allowance, officials and members shall be divided into following clauses :—

(*a*) President, District Local Board ; Vice-President, District Local Board, when such Vice-President is acting for the President	Class I.
(*b*) Member, District Local Board ; President, Taluka Local Board ; Vice-President, Taluka Local Board, Chairman of a Committee of District Local Board, and in respect of a journey undertaken for the performance of the duties of a Taluka Local Board Committee or for attending a meeting of such Committee, Chairman of a Taluka Local Board Committee	Class II.
(*c*) Member, Taluka Local Board	Class III.

9. (1) For the purposes of these rules, the headquarter station of an official or a member shall be his usual place of residence :

Provided that when such place of residence is outside the area under the jurisdiction of the local board of which he is a member, a place within the constituency which he represents shall be fixed by the Board as his head quarter station.

(2) On election or nomination, every member shall notify his usual place of residence to the Board, and any subsequent change shall be intimated within one week of such change.

(3) Any member may challenge the claim of any other member to having a particular place recognised as his headquarter station. When a dispute arises the Board shall hear both the parties and the decision of the Board in the matter shall be final and conclusive.

(4) An official or a member shall claim travelling allowance from his headquarter station recognised by the Board or from the place where he happens to be prior to undertaking the journey whichever may be less.

10. (1) Subject to the special orders of the State Government with respect to any particular Board, the maximum amount of travelling allowance payable in any financial year to an official or a member other than a President, shall be as follows :

	Rs.
Chairman of a Committee (other than a Works Committee) of a District Local Board	267
Chairman of a Works Committee of a District Local Board ...	333
Member of a District Local Board not being the President or not holding any of the above offices	200

Provided that the amount of travelling allowance payable for attending conferences organised by the Local Self-Government Institute, Bombay or meetings of the Landing and Wharfage Fees Fund Committee shall not be included within the aforesaid maxima.

(2) In any year during the course of which the term of a Board is due to expire or there is a change in the officials or members of a Board owing to resignation, disqualification or any other reason, the maximum amount of travelling allowance payable to the outgoing and incoming officials or members shall be fixed in proportion to the period of office during the year of the officials or members concerned, as the case may be.

11. (1) A claim for travelling allowance shall be admitted for payment in the financial year during which the journey, in respect of which travelling allowance is claimed, is made :

Provided that such claim is preferred within three months of its becoming due :

Provided further that a claim for travelling allowance for a journey performed in the month of February or March may, if preferred before the end of the following April, be admitted for payment in the following financial year :

Provided also that the amount of travelling allowance drawn by an official or a member for journeys performed by him in any financial year shall not exceed the maximum limit for that year irrespective of the year in which the amount or part of it is drawn.

Explanation.—The period of three months prescribed for submission of travelling allowance bills shall be computed from the date of return of the member to his headquarter on completion of the journey.

(2) A claim preferred within the three months of its becoming due but not paid during the same financial year owing to protracted correspondence or any other reason may be paid during the next financial year or thereafter provided the prescribed maximum limit for the year to which the claim relates is not exceeded.

12. (1) (*a*) Every District Local Board shall in each financial year fix by a special resolution the maximum amount of travelling allowance payable to its President in the said year.

(*b*) The amount so fixed shall not exceed Rs. 2,000.

(*c*) The amount fixed under clause (*a*) may from time to time be varied by a District Local Board by a special resolution :

Provided that the amount so varied shall not exceed the limits specified in clause (*b*) and the special resolution varying the amount shall not affect the expenditure already incurred.

(*d*) Every Taluka Local Board shall in like manner fix in each financial year the maximum amount of travelling allowance payable to its President not exceeding Rs. 240.

(2) Such travelling allowance shall, subject to the provisions of rule 11, be drawn—

(*i*) either in the form of a permanent monthly travelling allowance not exceeding one-twelfth of the maximum amount fixed under sub-rule (1) as the District or the Taluka Local Board, as the case may be, may determine, or

(*ii*) subject to the provisions of rule 3 in accordance with the travelling allowance rules in the Bombay Civil Services Rules for the time being in force.

(3) When such travelling allowance is drawn in the form of a permanent travelling allowance, the President shall maintain a diary in the form prescribed below. Such diary shall be kept on the records of the Board and shall be available for inspection to the auditor appointed under section 92 of the Act or acting under the Bombay Local Fund Audit Act, 1930.

Form of Diary.

Diary of President, District/Taluka Local Board of for the month of 19 .

Date.	Hours of journey.	From place.	To place.	Distance travelled.	Nature or kind of conveyance used.	Purpose of journey.	Details of work done together with remarks in case the purpose of the journey is inspection of works.

(4) The provisions of this rule shall, *mutatis mutandis*, apply to the travelling allowance payable to a Vice-President when such Vice-President acts for the President during his absence on leave.

13. (1) No person who is a member of two or more different boards shall be entitled to draw travelling allowance beyond the highest maximum amount admissible to him as a member of any one of such boards.

(2) No person who holds one or more offices on one and the same board or two offices on two different boards shall be entitled to draw travelling allowance beyond the highest maximum amount admissible for any one of such offices.

(3) A person who holds three or more offices on two or more different boards shall be entitled to draw three-fifths of the highest amount of travelling allowance admissible to him as a member of any one of such boards in addition to the highest maximum amount admissible to him for any one of such offices.

Explanation —For the purpose of this rule " office " does not include mere membership of a Board. When a person is on two or more different Boards the travelling allowance payable to him in the year from the funds of any one of such Board shall not exceed the maximum amount which is admissible to him in a year as a member or official of that Boa d.

14. All restrictions imposed on and concessions allowed to Government servants in general in respect of travelling allowances shall be applicable in the case of official and members.

15. The duration of time spent in actual travelling by a member from his place of residence to attend any meeting connected with the work of the Board shall not, except with the sanction of the Commissioner, exceed the period allowed by rule 85 of the Bombay Civil Services Rules to officers on transfer for the different kinds of conveyances noted herein.

16. The President of a District Local Board shall be the controlling officer and he shall exercise the powers of a controlling officer with reference to the orders of the State Government issued from time to time.

17. *Deleted.*

18. For the purposes of these rules officials and members shall be considered as non-ministerial officers.

G. N., E. D., No. 5257-II, dated 8th May 1933 (B. G., Pt. I-A, p. 118.) S. 133 (e).

In exercise of the powers conferred by clause (*e*) of section 133 of the Bombay Local Boards Act, 1923 (Bom. VI of 1923), the Government of Bombay is pleased to make the following rules, prescribing the extent of the independent authority of the district and taluka local boards in the districts in which the district local boards have not constituted school boards under the Bombay Primary Education Act, 1923 (Bom. IV of 1923), in respect of education and their relations generally with the Government Educational Department and with each other in educational matters :—

1. *All public primary schools to be maintained by local boards, and to be called " Local Board Schools "*.—Every public primary school now existing or hereafter

to be established by local boards within the area subject to a district board's authority shall be maintained by the said board with the assistance of the grants-in-aid obtainable, under rules framed or executive orders issued from time to time by Government, from the provincial revenues. Every such school shall be called "a Local Board School".

2. *Current charges of primary education to be defrayed by district local boards.*—Each district local board shall defray the charges, at the rates from time to time sanctioned by Government in the Educational Department, for the payment of :—

(1) the salaries and allowances of the teachers considered necessary by the Educational Inspector of the Division for employment in local board schools in the area subject to the board's authority ;

(2) The establishment, if any, considered necessary by the Educational Inspector of the Division for employment in such schools ;

(3) The stipends of teachers under training in institution established for this purpose by Government, for employment in such schools ;

(4) Grants-in-aid, under rules sanctioned or executive orders issued from time to time by Government to private schools, whenever it may be determined, in accordance with the said rules or orders, to aid primary schools of that class.

3. *School buildings, with furniture, etc., to be provided at cost of district local boards.*—The cost of providing, wherever necessary within the area subject to their respective authority, new buildings, whether by purchase, erection or hire, for the suitable accommodation of local board schools and of repairing the existing school buildings and of supplying and maintaining in serviceable condition the requisite furniture, books and other apparatus of the said schools shall also be a charge upon district local boards.

4. *Powers of taluka local boards in educational matters.*—Each taluka local board shall have power within the area subject to its authority :—

(1) of proposing the places at which new local board schools should be opened and the manner in which accommodation therefor should be provided ;

(2) of advising upon the transfer or abolition of existing local board schools ;

(3) of suggesting the class of each such school with reference to its cost, the selection being from classes recognised by the Government Educational Department ;

(4) of prescribing the standard of teaching in each such school, the selection being from standards recognised by the Government Educational Department.

Nothing in this rule shall be deemed to affect the authority of the district and taluka local boards, respectively, under section 80 of the Act, with regard to expenditure.

5. *Power of district local boards in educational matters.*—Authority for establishing or supporting educational objects falling under section 50 (*l*) of the Act shall vest in the district local board alone : Provided that such authority shall not be exercised except with the previous approval of Government, to be obtained through the Director of Public Instruction.

6. *Visiting of local board schools.*—The district and taluka local boards shall make such arrangements as they think fit for the periodical visiting by members or by committees appointed by them, respectively, for this purpose, of every local board school in the area subject to their respective authority.

7. *Administration of local board schools to rest with the Government Educational Department.*—The administration of local board schools as regards teaching and discipline, the fixing of the rate of monthly admission and re-admission fees to be paid by pupils and the number of free scholars to be admitted to each such school, the abolition or transfer of such schools, the appointment, transfer, punishment, dismissal, discharge from service of the teachers and other establishment, the fixing and payment of the teachers' salaries, allowances and pension contribution and the grant of leave of absence to the teachers and other establishment shall be conducted by the Government Educational Department.

8. *Grants-in-aid from local fund to private schools to be fixed according to rules prescribed by Government.*—The amount of the grant-in-aid to be given to a private school which a local board determines to assist, in lieu of establishing a local board school, shall be fixed by the Government Educational Department according to the rules prescribed or executive orders issued from time to time by Government in this behalf.

9. *Local board schools to be inspected and examined by the Government Educational Department and other district officers.*—Local board schools will be subject to periodical inspection and examination by officers of the Government Educational Department and by other district officers whom Government from time to time think fit to entrust with this duty.

Every member of the district or taluka local board within whose local limits the school is situate shall be entitled to be present at any such inspection or examination.

10. *Copies of school inspection reports to be furnished to taluka local boards.*—A copy of every school inspection report made by the Government Deputy Educational Inspector shall be forwarded by him to the taluka local board within whose local limits the school is situate.

11. *Complaints, etc., of local boards regarding local board schools how to be dealt with.*—Any complaint, observation or suggestion which, on the recommendation of any one or more of its members, or with reference to the Government Deputy Educational Inspector's inspection report, any local board shall think fit to make regarding the management or discipline of any local board school within the area subject to such local board's authority shall be addressed by it, in writing, to the Government Educational Inspector, and if it emanates from a taluka local board, shall be forwarded through the district local board, which may record its opinion thereon.

The Government Educational Inspector shall, to the best of his ability, give effect to the views of the local boards or the district local board, if there is a difference of opinion between the two boards. If the district local board is dissatisfied with the Educational Inspector's decision, it may represent the matter, through the Director of Public Instruction, to Government.

12. *Copy of Government Deputy Educational Inspector's annual report on local board schools to be furnished to district local board.*—The annual report of the Government Deputy Educational Inspector on the local board schools of a district shall briefly discuss all points raised by the local board or by district officers during the working season.

A copy of the report shall be sent to the district local board not later than the 1st of May. Any remarks which the said board may think fit to communicate thereupon should be forwarded through the Collector so as to reach the Director of Public Instruction not later than the 1st June, and a copy of the remarks should be forwarded to the Government Educational Inspector.

13. *Plans and estimates of school buildings to be approved by the Government Educational Department.*—No school building or extension of a school building shall be constructed by a district local board unless the plans and estimate for the same have been approved by the Government Educational Inspector, if the cost of the work is not to exceed Rs. 1,000 or by the Director of Public Instruction in any other case.

14. *Sites for school buildings to be determined with the approval of the Government Educational Inspector.*—Before commencing to erect a building for the accommodation of a local board school the site for the same must be approved by the Government Educational Inspector.

In the event of a difference of opinion between a local board and the Government Educational Inspector as to the suitability of a proposed site, the question shall be referred, through the Director of Public Instruction, for the decision of Government.

15. *Government Deputy Educational Inspector to represent educational wants to taluka local boards.*—Every Government Deputy Educational Inspector shall bring to the notice of each taluka local board in his sub-division from time to time, in writing, the educational wants of the area subject to such board's authority and the said boards shall take the same into their consideration at meetings at which the Deputy Educational Inspector has an opportunity of being present.

16. *Government Deputy Educational Inspector to forward lists of educational objects to Educational Inspector for his use when the district local board frames the budget.*—Lists of the objects of expenditure placed before taluka local boards by the Government Deputy Educational Inspector shall be forwarded by him to the Government Educational Inspector, together with explanations of the results of their discussion by the taluka local boards, and his own opinion thereon; and the Government Educational Inspector shall include or exclude such of the said objects as he thinks fit in the proposals which he shall submit to the district local board when the educational budget estimate is under consideration.

17. *Taluka local boards to submit recommendations to the district local board for framing the educational budget.*—Each taluka local board shall submit to the district local board a list of the objects for which they recommend that provision be made in the educational budget estimate.

S. 133 (g). **G. N., G. D., No. 4460, dated 23rd January 1924.**

Amended by G. N., G. D., No. 4460, dated 24th January 1928.
Amended by G. N., G. D., No. 4456-A, dated 1st November 1928.

Amended by G.N., G.D., No. 4460, dated 29th September 1930.
Amended by G.N., G.D., No. 4460, dated 12th December 1933.
Amended by G.N., G.D., No. 4460, dated 5th February 1934.
Amended by G.N., G.D., No. 4460, dated 21st July 1934.
Amended by G.N., G.D., No. 4460, dated 20th September 1935.
Amended by G.N., G.D., No. 8941, dated 15th March 1938.
Amended by G.N., G.D., No. 2101/33, dated 26th March 1938.
Amended by G.N., G.D., No. 4460, dated 13th August 1945.
Amended by G.N., H. & L.G.D., No. S. 128 (14), dated 13th September 1947.

In exercise of the powers conferred by clause (*g*) of section 133 of the Bombay Local Boards Act, 1923 (Bom. VI of 1923), and in supersession of (so much of Government Notifications in the Revenue Department, No. 9248, dated the 21st November 1884, and No. 78, dated the 7th June 1885, as relates to the appointment, control, punishment and dismissal of the officers and servants of local boards), the Government of Bombay is pleased to make the following rules regulating the appointment, control, punishment and dismissal of the officers and servants of local boards and the extent of contributions to the pensions and leave allowances of Government officers employed by local boards, namely :—

1. *Delegation by the district local board of the power of appointing officers and servants.*—A district local board may delegate to its President or the President of a taluka local board subordinate to it the power of appointing any officer or servant on a monthly salary not exceeding the following limits :—

	Rs.
(*i*) The President, District Local Board	100
(*ii*) The President, Taluka Local Board	20

1-A. *Delegation by the district local board of the power of punishing or dismissing an officer or servant.*—A district local board may delegate to its President or to the Chief Officer or to the Engineer in respect of subordinates of the public works section or to the President of a taluka local board subordinate to it the power of punishing or dismissing any officer or servant receiving a monthly salary not exceeding the following limits :—

	Rs.
(*i*) The President, District Local Board	100
(*ii*) The Chief Officer	30
(*iia*) The Engineer in respect of subordinates of the public works section	30
(*iii*) The President, Taluka Local Board	20

1-B. *Power to punish or dismiss the Chief Officer, Engineer, the Supervisor or the Accountant.* –Power to punish or dismiss the Chief Officer, the Engineer, Supervisor or the Accountant shall be exercised and performed by local boards alone and shall not be delegated to any Committee appointed or President elected by them under the Act.

1-C. *Local Boards not to delegate certain powers and duties to Committees.*—The powers and duties of local boards prescribed by section 120 of the Act shall be

exercised by local boards alone and shall not be delegated to any committee appointed by them under the Act.

2. *Appeal.*—Every order passed by the President of the district local board, the Chief Officer or the President of a taluka local board in exercise of the powers delegated to such President or Chief Officer under rule 1-A shall be subject to an appeal to the district local board which should be preferred within three months from the date of the orders passed by the President or the Chief Officer.

3. *Officers or servants to be heard before punishment.*—No officer or servant of a local board shall be removed from office, reduced, punished or dismissed without a reasonable opportunity being given him of being heard in his defence. Any written defence tendered by such officer or servant shall be recorded.

4. *Order of punishment.*—Every order of removal from office, reduction, punishment or dismissal or confirming a dismissal shall be in writing and shall specify the charge or charges brought, the defence, and the reasons for the orders.

4-A. (1) No Chief Officer, Engineer, Health Officer or Accountant shall be removed from office or dismissed, save by the votes of at least two-thirds of the whole number of the members of the local board and with the previous sanction of Government.

(2) No Chief Officer, Engineer, Health Officer or Accountant shall be reduced, suspended or otherwise punished, save by the votes of at least two-thirds of the whole number of the members of the local board and with the previous sanction of the Commissioner.

(3) Notwithstanding anything contained in sub-rules (1) and (2), the Commissioner may, on the recommendation of a local board supported by a resolution passed by a majority of the members present at a special general meeting called for the purpose (which meeting shall be a quorum meeting), suspend any such officer and cause an inquiry to be made by such person and in such manner as he may direct, into the charges made against such officer. In the inquiry so held such officer shall be given a reasonable opportunity of answering the charges made against him. On the completion of the said inquiry, the result thereof shall be forthwith reported to the Commissioner.

(4) On the receipt of a report under sub-rule (3), the Commissioner, if he is of opinion—

(*a*) that such officer should be removed from office or dismissed, the Commissioner shall, without any delay, forward the said report to Government with his own recommendation thereon. Government may, thereupon, pass such order as they deem fit; or

(*b*) that there are not sufficient grounds for the removal from office or dismissal of such officer the Commissioner may, notwithstanding anything contained in sub-rule (2), direct such officer to be reinstated, reduced, suspended or otherwise punished.

4-B. The services of an officer and subordinate of Government in the Public Works Department may be lent or permanently transferred to a district local board on the following conditions only :—

(*i*) The Board shall pay him salary on a scale not lower than the scale at which he was receiving the salary from Government at the time of the

loan or transfer his services and such allowances as he would have received in Government service in similar circumstances.

(*ii*) The Board shall pay him travelling allowance at the rates admissible to person of similar rank in the service of Government in the Public Works Department.

(*iii*) (*a*) The Board shall pay to Government leave and pension contribution in respect of the person whose service has been lent and who continues to hold a permanent appointment under Government.

(*b*) The grant of leave to such person shall be regulated by rules applicable to the Government service to which he belongs.

(*iv*) (*a*) A person whose services have been permanently transferred to the Board shall be eligible for pension as provided in the rules in force in the Public Works Department of Government at the date of such transfer:

Provided that if he elects to join a provident fund established by the officers and servants of the Board, he shall, from and after the date of his joining the provident fund, be entitled in lieu of pension to the benefit of such fund only.

(*b*) Government shall pay such portion of his pension as may have been earned by him previous to the transfer of his services to the Board and the Board shall pay such portion thereof as may be earned from the date of such employment.

(*v*) Subject to the foregoing conditions and to a right of appeal to Government, the existing and future rights, liabilities, duties and powers of Government in respect of a person permanently transferred to a Board shall vest in and be exercised or performed by the Board.

(*vi*) Nothing in the rule shall be deemed to affect the terms of special agreement entered into by Government with a Board with regard to the loan or transfer of the service of any particular officer or subordinate.

5. *Pension and leave allowances of Government servants employed by local boards.*—The pension and leave allowances of Government servants employed by local boards will be according to such scale as may be prescribed by the State Government from time to time in the case of transfers to foreign service and the exact amount of such allowances shall in each case be intimated by the State Government to the district local board concerned at the time of the order sanctioning the transfer of an officer to the local board.

6. (1) An officer or servant of a local board shall not, except with the previous sanction of the local board—

(*a*) accept directly or indirectly on his own behalf or on behalf of any person, or

(*b*) permit any member of his family so to accept any gift, gratuity or reward or any offer of a gift, gratuity or reward from a person not a member of his family.

(2) Subject to any general or special order of the local board, any such officer or servant may accept a complimentary present of fruit or flowers or similar articles of trifling value, but all such officers and servants shall use their best endeavours to discourage the tender of such gifts.

(3) Any such officer or servant may accept, or permit any member of his family to accept, a gift from a personal friend, provided he is not in a position to confer any benefit upon the donor in the discharge of his official duties and has no reason to suppose that the gift is offered with any ulterior motive.

7. (1) An officer or servant of a local board shall not, except with the previous sanction of the President of the local board—

(*a*) receive any complimentary or valedictory address, accept any testimonial presented to him, or attend any public meeting or entertainment held in his honour; or

(*b*) take part in the presentation of a complimentary or valedictory address or of a testimonial to any other officer or servant of a local board or to any person who has recently quitted the service of the local board, or attend a public meeting or entertainment held in honour of such other officer, servant or person.

(2) Notwithstanding anything contained in sub-rule (1) such officer or servant may attend a farewell entertainment of a substantially private and informal character held as a mark of regard to himself or to some other officer or servant of a local board or to a person who has recently quitted the service of the local board, on the occasion of the retirement from the service or departure from a district or station of himself or such other officer, servant or person.

8. An officer or servant of a local board shall not, save with the previous sanction of the President of the local board, receive any trowel, key or other similar article offered to him at a ceremonial function such as the laying of a foundation stone or the opening of a public building.

9. A medical officer of a local board may accept any gift, gratuity or reward offered in good faith by any person or body of persons in recognition of his professional services.

10. Any officer and servant of a local board may not enter into any pecuniary arrangement for the resignation by one of them of any office under the local board for the benefit of the others. In case of a breach of this rule any appointment consequent upon such resignation shall be cancelled and the local board shall take such disciplinary action as it may deem necessary against the parties to the arrangement who are still in the service.

11. An officer or servant of a local board shall not lend money to any person possessing land within the local limits of his authority, nor shall he, except in ordinary course of business with a Joint Stock Bank or a firm of standing, borrow money from, or otherwise place himself under a pecuniary obligation to, any person subject to his official authority, or residing, possessing land, or carrying on business within the local limits of such authority.

12. An officer or servant of a local board shall not purchase or bid either in person or by agent, or in his own name or in the name of another or jointly or in shares with others, for any property which may under the provisions of the Bombay Local Boards Act, 1923, or of any other law for the time being in force be sold by order of a local board.

13. It shall be competent for an officer or servant of a local board or candidate for service under a local board to continue to hold any immoveable property, actually held by such officer, servant or candidate at the time of his entry into the service and thereafter to acquire any immoveable property by succession, inheritance or request, or, with the previous sanction of the local board, by purchase or gift.

14. Notwithstanding anything contained in rule 13 it shall be competent to an officer or servant of a local board to hold or acquire immoveable property in good faith for the purpose of a residence.

15. Every officer or servant of a local board or candidate for service under a local board shall make, on appointment to the authority having power to appoint him, through the usual channel, a declaration of all immoveable property which is held by him or his wife or any member of his family living with him or in any way dependent on him, and shall annually on the 1st April notify the said authority of any change that has occurred in such declaration.

The declaration shall be prepared afresh and submitted decennially :

Provided that a local board may exempt any class of ministerial servants from the scope of this rule.

16. An officer or servant of a local board shall not make any investment, other than an investment in immoveable property permitted by rules 13 and 14 which gives him such private interest in matters with which his public duties are connected as would be likely in the opinion of the local board to embarrass or influence him in the discharge of his duties.

17. An officer or servant of a local board shall not speculate in investments.

18. An officer or servant of a local bord, whether on duty or on leave shall not, without the special sanction of the local board, take part in the promotion, registration, or management of any Bank or other Company.

19. An officer or servant of a local board shall not, without the previous sanction of the local board engage in any trade or undertake any employment while on duty or on leave, other than his public duties.

It shall be competent to an officer or servant of a local board to take up occasional work of a literary or artistic character, provided that his public duties do not suffer thereby, but the local board may, in its discretion, at any time forbid him to undertake, or require him to abandon any employment which in its opinion is undesirable.

Explanation.—The secretaryship of a club does not constitute employment in the sense of this rule, provided that it does not occupy so much time of such officer or servant as to interfere with his official duties and that it is an honorary office, that is to say, that it is not remunerated by any payment in cash or any equivalent thereof.

20. When an officer or servant of a local board is adjudged or declared an insolvent, or when a moiety of the salary of such officer or servant is constantly being attached, or has been continuously under attachment for

a period exceeding two years, or is attached for a sum which in ordinary circumstances, cannot be repaid within a period of two years, he shall be liable to dismissal.

In every case under this rule the burden of proving that the insolvency or indebtedness is the result of circumstances which, with the exercise of ordinary diligence, the debtor could not have foreseen or over which he had no control, and has not proceeded from extravagant or dissipated habits, shall be upon the debtor.

21. An officer or servant of a local board shall not, unless generally or specially empowered by the local board in this behalf, communicate directly or indirectly to any person who is not officially connected with the local board or to the Press any document or information which has come into his possession in the course of his official duties or has been prepared or collected by him in the course of those duties whether from official sources or otherwise.

22. An officer or servant of a local board shall not, without the previous sanction of the local board, become the proprietor in whole or in part, or conduct or participate in the editing or management of any newspaper or other periodical publication.

23. Subject to the provision of rule 22 it shall be competent to an officer or servant of a local board to contribute anonymously to the Press, provided he confines himself within the limits of temperate and reasonable discussion; and, if his connection with the Press is contrary to the public interest, the local board may withdraw his liberty to contribute.

24. An officer or servant of a local board shall not publish in his own name any statement of fact or opinion which may embarrass the relations between the local board and the people of the district or any sections of the people.

25. It shall be competent to an officer or servant of a local board, for the purpose of removing misapprehensions, or correcting mis-statements, to defend and explain in public the policy of the local board.

26. (1) An officer or servant of a local board shall not take part in, or subscribe, in aid of, or assist in any way, any political movement in India or any political movement relating to Indian affairs. Where there is room for doubt, whether any action which such officer or servant proposes to take will contravene this rule, he shall refer the matter to the Collector of the district through the President of the local board and thereafter shall act in accordance with such orders as may be passed by the Collector.

(2) Such officer or servant shall not canvass or otherwise interfere or use his influence in connection with or take part in any election to a legislative body:

Provided that such officer or servant, if qualified to vote at such election, may exercise his right to vote, but if he does so, shall give no indication of the manner in which he proposes to vote or has voted.

(3) Such officer or servant who issues an address to electors or in any other manner publicly announces himself, or allows himself to be publicly announced as a candidate or prospective candidate for election to a legislative body shall be deemed for purposes of sub-rule (2) to take part in an election to such body.

(4) The provisions, of sub-rule (2) shall also apply in the case of an election to any municipal council, local board, school board or other elective local body.

Explanation.—For the purposes of sub-rule (1) the expression "political movement" includes any movement or activity tending directly or indirectly to excite disaffection against, or to embarrass, the Government as by law established, or to promote feelings of hatred or enmity between different classes of His Majesty's subjects to or disturb the public peace.

27. (1) No officer or servant of a local board, who has been convicted and sentenced by a criminal court to imprisonment for any offence committed by such officer or servant while on duty or on leave, shall be allowed while in jail to draw any pay or allowance from the local board.

Provided that the local board may, if it so decides pay him a subsistence allowance from the date of his apprehension to the date of his conviction on the analogy of rule 156 of the Bombay Civil Services Rules.

(2) A local board shall not—

(i) reinstate such officer or servant on the expiry of his sentence, or

(ii) employ any person who has been convicted and sentenced to imprisonment for an offence by a criminal court,

unless the local board decide by a majority of two-third of the whole number of members that there are extenuating circumstances justifying such action.

28. A local board shall not without the express sanction of the Commissioner in writing employ in its service any person dismissed from Government service or from the service of any other local body.

G. N., G. D., No. 5001, dated 6th May 1925. S. 1 33 (h)

Amended by G. N., G. D., No. 5001, dated 19th August 1926.
Amended by G. N., G. D., No. 5001, dated 31st January 1928.
Amended by G. N., G. D., No. 5001, dated 27th July 1928.
Amended by G. N., G. D., No. 5001, dated 9th May 1929.
Amended by G. N., G. D., No. 5001, dated 28th November 1929.
Amended by G. N., G. D., No. 5001, dated 24th February 1930.
Amended by G. N., G. D., No. 3971, dated 3rd January 1933.
Amended by G. N., G. D., No. 5001, dated 19th May 1933.
Amended by G. N., G. D., No. S. 128, dated 26th March 1935.
Amended by G. N., G. D., No. 5001, dated 20th January 1934.
Amended by G. N., G. D., No. 417/33, dated 6th October 1934.
Amended by G. N., G. D., No. 2101/33, dated 26th March 1938.
Amended by G. N., G.D., No. S. 128, dated 23rd December 1943.
Amended by G. N., G. D., No. 8941, dated 1st January 1944.
Amended by G. N., G. D., No. 417/33, dated 7th July 1944.
Amended by G. N., G. D., No. 417/33, dated 8th February 1945.

In exercise of the powers conferred by clause (*h*) of section 133 of the Bombay Local Boards Act, 1923 (Bom. VI of 1923), and in supersession of so much of Government notifications in the Revenue Department, No. 9248, dated the 21st November 1884, and No. 78 dated the 7th January 1885, as subsequently amended, as relates to all miscellaneous matters connected with the general administration of local boards, the Government of Bombay is pleased to make the following rules generally for the

guidance of local boards and Government officers in all matters connected with the administration of the said Act and not therein specially provided for, namely :—

(1) *The inspection of works in progress.*—In the case of any work which is being executed for the Local Board by the Government Executive Engineer, any complaint, observation or suggestion which the standing committee may desire to make on the report of any member of the local board shall be communicated by the Chairman of the Committee without delay to the Government Executive Engineer, who shall to the best of his ability, give effect to the Committee's recommendation unless there is good cause for not doing so which should be communicated to the said Chairman of the Standing Committee.

(2) *Frequent inter-communication to be maintained between district local boards.*—Every district local board should maintain frequent communication with the district local boards of the adjacent districts with a view to unity of action and co-operation in all services and institutions of general benefit to the several areas subject to the authority of the said boards.

(3) *Government Executive Engineer to be supplied with sanctioned plans and estimates of works which are to be carried out by him.*—The sanctioned plans and estimates of works which are to be carried out by the Government Executive Engineer shall be sent to that officer by the President of the local board for which such works are to be executed for information and record in his office.

(4) *Indispensability of budget provision before expenditure is incurred.*—The approval of an estimate of the cost of a work or service and the provision of funds for the execution or maintance of that work or service are two entirely distinct proceedings. The mere approval of an estimate does not authorize the outlay of funds on a work or service. Both the approval of the estimate of the cost and provision of funds for the same in a budget estimate are necessary before a work or service can be commenced. To this rule the only exception admissible is the case of a pressing emergency provided for in section 90 of the Act.

(5) *Certain plans and estimates to be submitted for approval of Superintending Engineer before being approved or furnished by Government Executive Engineer.*—The Government Executive Engineer before approving under section 89 (1) (*b*) of the Act, a plan and estimate of any work which under the order of the State Government for the time being in force under section 45 (1) of the Act, will have to be executed by himself and, before furnishing to a local board a plan and estimate of any such work prepared by himself, shall unless the total cost of the work as estimated therein does not exceed the power of sanction exercised by the officer under the orders of the State Government in respect of works of the Central State Governments, obtain thereto the approval of the Superintending Engineer to whom he is subordinate.

(6) *Government Executive Engineers to be subordinate to Government Public Works Department authorities and to follow all the rules of that department in execution of local boards' work.*—The Government Executive Engineer shall be subordinate in all matters relating to the performance of his duties under the Act or under these rule to the same authorities to whom he is subordinate as an officer of the Government Public Works Department, and shall, in giving contracts for works which have to be executed by him for any Local Board and in all other details follow precisely the same rules and procedure as are applicable to the execution of works for the State Government, so far as the same are not inconsistent with the Act or with these rules.

(7) *Government Executive Engineer to be informed of work to be executed by him—and*; As soon as any local board's budget has been finally approved or sanctioned, the President (or Vice-President) of the board shall inform the Government Executive Engineer of the works to be executed by him during the year to which the budget estimate relates and shall send to that officer as required by rule 3 the sanctioned plans and estimates of the said works.

To arrange with local boards as to time etc., for their execution.—The Government Executive Engineer shall arrange, in communication with the local board, the time when each such work shall be commenced and the rate at which the same shall be progressed with.

(8) *Plan and estimate may not be altered by Government Executive Engineers without concurrence of local board.* —No alteration involving increased expenditure shall be made by the Government Executive Engineer in the plan or estimate of any work which he is executing for a local board without the previous concurrence of the Board : provided that if the expenditure does not exceed more than five per cent., the previous concurrence of the board is not required :

Provided that if a rise in prices necessitates a revision of the rates contained in the estimate, the Government Executive Engineer shall not be bound to act upon it, but may, if he thinks fit, forward a revised estimate for the approved of the local board and ask the board to allot the additional amount that will be required.

(9) *Government Executive Engineer to furnish an annual report to each local board.*— In addition to the monthly progress report to be furnished by the Government Executive Engineer, along with his requisition for a cheque for the cost incurred, to each local board for which he executes any work, the said officer shall furnish each board with a general report annually at the colse of each financial year.

The Government Executive Engineer shall at all times furnish to each local board for which he executes any work any additional information of a nature similar to that embodied in the said report which may be required by the board or its President (or Vice-President).

(10) *Superintending Engineer's Administration Reports to embrace works executed for local boards by Government Executive Engineers.*—The Government Executive Engineer shall forward a copy of his annual report to each local board and to the Superintending Engineer of his division and the annual Administration Reports submitted to Government by Superintending Engineers shall contain an account of the Principal Works carried out for local boards by the Public Works Department.

(11) *Government officer not to accept remuneration out of local fund without a previous sanction of the State Government.*—Except as is otherwise provided in sub-section (*3*) of section 45 of the Act, no person employed in any Government office shall receive from any local board or be paid out of any local fund any sum by way of remuneration for service rendered or to be rendered by him without the previous sanction of the Commissioner obtained through the usual channel of communication.

(12) *Charges defrayable by district local board under section 78 (a) of the Act not to be incurred without previous sanction of the State Government.*—No officer or servant whose salary or allowances shall be defrayable under clause (*a*) of section 78 of the Act by a district local board out of a local fund shall be employed in any Government office, and no expenses which shall be defrayable as aforesaid shall be incurred by any Government officer without the previous sanction of the State Government obtained through the usual channel of communication.

(13) *Letter under section 35 (j) to whom to be addressed.*—The letter to be addressed under clause (*j*) of sub-section (*2*) of section 35 of the Act intimating the date of an intended meeting to an officer of the Government Public Works and Educational Department should be addressed to the Executive Engineer of the District in the case of the Public Works Department and to the Educational Inspector in connection with a District Local Board meeting and to the Deputy Educational Inspector in connection with a taluka local board meeting in the case of the Educational Department or to such subordinate officer not lower in rank than a sub-divisional officer or Assistant Deputy Educational Inspector as the Executive Engineer or Educational Deputy Educational Inspector may in any case by a general or special direction specify for this purpose.

(14) *Copy of minutes to be certified to Collector and Prant Officer.*—A copy of the minutes of each meeting of a district local board kept under clause (*k*) of sub-section (*2*) of section 35 of the Act shall be certified as soon after the meeting as is practicable by the President to the Collector of the district and a copy of the minutes of the meeting of a taluka local board shall similarly be certified to the Prant Officer and also to the district local board concerned : provided that where there is no Prant Officer a taluka board shall certify the minutes to the Collector instead.

(15) *Agreement with Collector for service of notices, etc., by Government agency.*—When any district local board desires to take advantage of Government agency for service of notices, etc., under section 63 of the Act in the whole or part of its area, the President of the district local board shall address the Collector and enter into an agreement in the form in Schedule V hereto with him regarding the charges to be recovered for such service.

(16) *Annewari of crops to be communicated to President, district local board.*—As soon as the "annewari" of crops is fixed for and area "in which the State Government has declared that famine exists" the Collector shall communicate it to the President of the district local board, to enable the board if they so desire to make the application under sub-section (*2*) of section 93 of the Act for suspending the collection of the cess or any portion thereof. For purposes of sub-section (*2*) of section 93 of the Act famine includes "scarcity" or any such drought or deficiency of rainfall as necessitates the suspension of land-revenue.

(17) *Signing of warrant by Government officers.*—When any district local board so desires by a written application to the effect, the Collector may generally authorize in any area the Sub-Divisional Officer or Mamlatdar concerned to sign warrants on behalf of a district local board and may on a similar application authorize such warrants to be addressed to a Revenue Officer not lower in rank than a Circle Inspector.

(18) *Posts of Chief Officer, Engineer and Health Officer to be advertised.*—No permanent appointment under sub-section (*2*) of section 119 of the Act to the post of Chief Officer, Engineer or Health Officer shall be made (except in cases when the loan of a suitable officer from Government service is secured or when a suitable retired Government officer is available) until applications have been called for by advertisements in such newspapers as the President may select for the purpose and until at least two months have elapsed from the date of the first of such advertisements.

(19) *Qualifications for the said posts.*—Except in cases when the loan of suitable officer from Government service is secured, or when a suitable retired Government officer is available :

(1) no person shall be qualified for—

(*a*) the post of a Chief officer unless he has passed one of the degree examinations of the Bombay University or corresponding examinations of the other recognized Universities,

(*b*) the post of Engineer unless he has passed the B.E. or L.C.E. or any corresponding examination and unless he has actual experience of theexecution of road and building works for at least one year,

(*c*) the post of Health Officer unless, he holds (*a*) the degree M.B.B.S. of the Bombay University or an equivalent degree of any Indian or British University as well as (*b*) a British Diploma in Public Health or the degree of "B.Hy., Bombay", or the degree of "D.P.H., Calcutta";

(2) the appointments of Chief Officer, Engineer and Health Officer shall be made in the first instance on probation for one year.

(19-A) *Temporary appointment to the post of Chief Officer.*—Notwithstanding anything contained in clause (*a*) of rule 19, a district local board may, with the previous approval of the Collector and subject to the general or special orders of the Commissioner, appoint a person who does not possess the qualifications specified in clause (*a*) of rule 19 to the post of Chief Officer in vacancies for a period not exceeding three months in the aggregate in any financial year.

(20) *Approval of the State Government how to be obtained.*—The approval of the State Government required by sub-section (2) of section 119 of the Act for the appointment of Chief Officer, Health Officer and Engineer shall be applied for through the Collector of the District and the Commissioner.

(20-A) *Qualifications for post of Village Panchayat Auditor and Inspector.*—No person shall be qualified for the post of a Village Panchayat Auditor or Inspector unless he—

(1) has served not less than five years under a Local Board or School Board.

(2) has passed, or has been exempted from passing, any of the following examinations:—

(*i*) the Local Fund Accounts Clerks' Examination,

(*ii*) the Local Fund Accountants' Examination, and

(*iii*) the Examination for the Diploma of the Local Self-Government Institute, Bombay:

Provided that a candidate who has passed the Local Fund Accountants' Examination, or the Examination for the Diploma of the Local Self-Government Institute, Bombay, shall be preferred.

(21) *Qualifications for other posts.*—For the clerical and other appointments, the salaries of which are paid in part or in whole by the State Government, under the Local Board the minimum qualifications shall be the same as those for eligibility for corresponding appointments in Government service, and in filling up the appointments due regard shall be had to the necessity of securing proper admixture of the different castes in the district.

(22) *Power to write off irrecoverable sums.*—(1) The Commissioner may write off any sum up to Rs. 500 (in each case which forms part of the local fund of a local board or to which a local board is lawfully entitled and which has, in his opinion, become irrecoverable, provided that—

(*a*) the loss does not disclose a defect of system, the amendment of which requires the order of the State Government, and

(*b*) there has not been any serious negligence on the part of some individual officer or officers which might possibly call for disciplinary action.

(1A) Subject to the proviso to sub-rule (1), the Collector, when exercising his power of writing off irrecoverable amounts of state revenues up to a limit of Rs. 100, may also write off the cess described in sections 93 and 95 of the Act due thereon to which a local Board is lawfully entitled and which has, in his opinion, become irrecoverable.

(2) In cases not falling under section 43 (*b*) of the Act, any sum which is lost to a local board otherwise than by theft or misapplication by the employees of the local board may be written off by—

(*a*) a district local board to the extent of Rs. 250 (in each case), and

(*b*) a President of a district local board to the extent of Rs. 25 (in each case)

if in the opinion of the district local board or the President, as the case may be, such sum has become irrecoverable.

(3) Nothing contained in this rule shall apply to cases for which provision for writing off has been specially made in the rules made under sub-section (*1*) of section 100.

(23) *Application of Fundamental Rules and the Supplementary Rule framed by the State Government.*—In regard to matters covered by them and in so far as they are not inconsistent with the rules framed by the Local Board under section 123 of the Act, the Fundamantal Rules and the Supplementary Rules framed by the State Government, as amended from time to time, shall be applicable to all employees of District Local Board. The authority in these rules vested in the Government of Bombay or in higher authorities shall, in regard to employees of District Local Boards be considered to vest in the Board except as provided for in the rules framed by the State Government under section 133 (*g*) of the Act.

(24) *Travelling allowance admissible to local board employees.*—Travelling allowance is admissible to local board employees engaged in local board elections or in any Government work at the same rates and subject to the same rules as are applicable to similar officers under the State Government. For the payment of any excess above the allowance so admissible the express sanction of the State Government shall be required.

(25) *Members' interest in local board matters to be reported to Government officers.*—Every local board shall, by the end of every calendar year, furnish to the Collector a return showing whether any member of the board has any interest in matters administered by the board, as contemplated by section 9 (*1*) (*e*) of the Act.

(26) *Advances for purchase of Motor Car, Motor Cycle or other means of conveyance.*—(1) A district local board may sanction an advance to its salaried employee for the purchase of a Motor Car, Motor Cycle, or a means of conveyance other than a motor car or a motor cycle on terms and conditions similar to those laid down in Chapter 13 of the Financial Rules under Devolution Rule 37 (*e*) ;

(2) The advances shall be limited to permanent outdoor staff ;

(3) The power of making advances shall be exercised by the Board and not delegated to the President or to a Committee appointed by the Board.

(27) *Advance for payment of session fee to permanent employees for attending classes conducted by the Local Self-Government Institute, Bombay State.*—A district local board may grant an advance to its permanent employee, who is deputed to undergo

training in the Local Government Diploma Classes conducted by the Local Self-Government Institute, Bombay State for payment of the fees of the Institute, of an amount equal of the fee prescribed by the Institute for the session to which he has been admitted. The amount so advanced shall be recoverable from the salary of the employee in monthly instalments spread over a period not exceeding twelve months. The advance shall not be paid unless the employee executes a bond with a surety that he shall repay the advance in the manner herein specified and serve the board for a minimum period of five years after he secures the Local Self-Government Diploma, and that in case of wilful default in so serving, or dismissal from service, he shall forthwith repay in the case of dismissal from service the balance of the advance due and in the case of wilful default in serving the balance of the advance due together with a penalty of Rs. 100 or an amount equal to the study leave salary, if any, drawn by him while undergoing training, whichever is greater.

(28) *Grant of leave to members of the work-charged establishment employed by the district local boards.*—(1) Subject to the provisions of the following rules, a member of a workcharged establishment employed by a district local board on regular work from year to year may be granted leave fora period not exceeding 1/22nd of the period of continuous duty performed by him and not exceeding one month at a time.

(2) If no substitute is appointed during the priod of the leave granted to any member under rule 1 he shall be paid, during the said period allowance at the rate of the pay payable to him on the date immediately preceding the date on which the period of the leave commences ; and if a substitue is appointed, he shall be paid, during the said period, allowance at a rate equivalent to the amount of the excess, if any, of the pay payable to him on the date immediately preceding the date on which the period of leave commences, over the pay of the substitute.

(3) Except for special reasons to be recorded in writing leave shall not be granted to any member unless—

(i) he has served continuously for at last 22 months ;

(ii) his services are likely to be required for a period of not less than six months after the expiry of the period of the leave ; and

(iii) he signs an agreement to the effect that he will serve on the work-charged establishmemt, should his services be required by the district local board, for a period of not less than six months after the expiry of the period of his leave, and that on his failure to do so he shall refund the amount of the allowance paid to him during the period of his leave.

(4) No leave account of any member shall be maintained. The leave due at any time to any member shall be calculated only on the period of the continuous duty performed by such member up to the date on which the leave is to be granted to him. In case the duty performed by any member is interrupted on any day he shall forfeit all claims to leave earned up to that day.

Schedule.

(*See* rule 15.)

AGREEMENT

This agreement made this the day of in the year the one thousand nine hundred and twenty between the district local board of established under the Bombay Local Boards

Act, 1923 (Bom. VI of 1923), (hereinafter referred to as " the Local Board ") of the one part and the Governor of Bombay (hereinafter referred to as "the Governor") of the other part.

Whereas the District Local Board of desires to take advantage of agency of the Government of Bombay (hereinafter referred to as ' Government ') for the service of notices, etc., under section 63 of the Bombay Local Boards Act, 1923 (Bom. VI of 1923), in the whole or part of its area and whereas under rule No. 15 of the rules made by Government under section 133 (*h*) of the said Act the President of the Local Board has applied to the Collector of on behalf of the Governor to enter into an agreement regarding the charges to be recovered for such service.

This Indenture witnesseth that the Collector of on behalf of the Governor agrees to undertake the service of notices, etc., under section 63 of the Bombay Local Boards Act, 1923 (Bom. VI of 1923), for and on behalf of the Local Board on the following condition, namely :—

The District Local Board shall defray the charges of such service in accordance with the rates of fees for the service of notices and summonses by Revenue Courts prescribed under rules made under section 20 of the Court Fees Act, 1870 (VII of 1870).

In testimony whereof the President of the Local Board of and two other members of the local board have hereunto set their hands and the common seal of the local board hath been hereunto affixed and the Collector of hath set his hand and the seal of his office hereto on behalf of the Governor of Bombay, the day and year first above written.

Signed by } President.

President and

and

two members of the Local Board of and sealed with the common seal of the Local Board of in the presence of— } Members.

Signed, sealed and delivered by

Collector } Collector of

of in the presence of—

1

2

Note.—This should be executed by the President and two members of the Local Board under section 42 of the Bombay Local Boards Act, 1923, and by the Collector on behalf of Government. It should be engrossed on a stamped paper of the value of one rupee (1 Re.) until 1st April 1926 but need not be registered.

G. N., G. D., No. 117, dated 27th December 1928 (B. G., 1929, Pt. I-A, p. 1). S. 133 (h)

In exercise of the powers conferred by clause (*h*) of section 133 of the Bombay Local Boards Act, 1923 (Bom. VI of 1923), the Government of Bombay is pleased to sanction the following rules regulating advances for purchase of conveyances to its employee :—

1. *Advances for purchase of Motor Car, Motor Cycle or other means of conveyance.*—A District Local Board may sanction an advance to its salaried employee for the purchase of a Motor Car, Motor Cycle or a means of conveyance other than a motor car or a motor cycle on terms and conditions similar to those laid down in Chapter 13 of the Financial Rules under Devolution Rule 37 (*e*) ;

2. The advances shall be limited to permanent out-door staff ;

3. The power of making advances shall be exercised by the Board and not delegated to the President or to a Committee appointed by the Board.

G. N., G. D., No. 2170, dated 29th November 1933 (B. G., Pt. I, p. 2824). S. 133 (h)

In exercise of the powers conferred by clause (*h*) of sections 133 of the Bombay Local Boards Act, 1923 (Bom. VI of 1923), the Government of Bombay is pleased to issue the following orders for the guidance of the District Local Board, Satara, and the Government officers concerned in matters relating to the transfer of control of vaccination to that Board :—

1. *Definition.*—In these orders the "Board" means the District Local Board of Satara.

2. *Appointment of Health Officer.*—The Board shall with the approval of Government appoint a Health Officer and such Health Officer shall control the Vaccination staff as the Head of its Public Health Department.

3. *Vaccinating and inspecting staff.*—The Board shall maintain an adequate vaccinating and inspecting staff, the minimum strength of which shall be prescribed by Government and shall in addition maintain a sufficient leave reserve for vaccinators :

Provided that such minimum strength—

(*a*) shall not exceed the percentage per population maintained by the Government in the district, and

(*b*) shall be fixed after consultation with the Board.

4. *Conditions for the grant of permission to learn vaccination work.*—The Board shall not grant any person permission to learn vaccination work unless such person,

(*a*) has attained the age of 18 years and has not completed the age of 25 years ;

(*b*) has produced his School Leaving Certificate, as proof of age ;

(*c*) has passed the Marathi Vernacular School Final Examination ;

(*d*) has undergone an examination of physical fitness in the manner prescribed by the Board, and is found fit, and

(*e*) has produced a certificate of good moral character from a respectable person.

5. *Recruitment and training of vaccinating staff.*—(1) The Board shall not enrol any person as a trained candidate for appointment as vaccinator unless—

(*a*) such person has, with the permission of the President of the Board, undergone a course of instruction under a Senior Vaccinator for a period of six months and has during that period performed, under the personal supervision of his instructor, not less than 300 primary operations;

(*b*) the quality of his vaccination work and his general knowledge of vaccinator's duties have been certified as satisfactory at the end of the period of his training prescribed in clause (*a*), by the Inspector of Sanitation and Vaccination of the District;

(*c*) such person has undergone a further course of instruction for a period of one month under a Vaccinator working near the head quarters of the Health Officer of the Board; and

(*d*) such person has been examined at the end of the period of training prescribed in clause (*c*) by the Health Officer of the Board and certified by that officer to be fit for enrolment as a trained candidate.

(2) The Board shall not appoint any person as a vaccinator on probation unless such person has first undergone a refresher course under a Senior Vaccinator:

Provided that no person shall be permitted to undergo a refresher course unless he is enrolled as a trained candidate.

(3) No person shall be confirmed as a vaccinator unless such person has passed out successfully from the special training class held at the Vaccine Institute, Belgaum.

6. *Recruitment and training of Inspector's staff.*—The Board shall not enrol any person as a candidate for appointment as Inspector of Sanitation and Vaccination unless such person—

(*a*) has passed the Sanitary Inspectors' examination,

(*b*) has, during a continuous period of three months, vaccinated not less than 300 children under the personal supervision of a Senior Vaccinator,

(*c*) has for a period of one month received instructions in office duties from an Inspector of Sanitation and Vaccination,

(*d*) has for a period of six weeks undergone a course of instructions at the Vaccine Institute, Belgaum,

(*e*) has been certified fit for appointment as Sanitary Inspector by the Senior Vaccinator, the Inspector of Sanitation and Vaccination and by the Health Officer of the Board,

(*f*) has undergone an examination of physical fitness in the manner prescribed by the Board and is found fit, and

(*g*) has produced a certificate of good moral character from a respectable person.

7. *Equipment for vaccinators.*—The Board shall maintain the equipment for a vaccinator on a scale approved by the Director of Public Health. Such scale shall not be in excess of the scale maintained by Government in the district.

8. *Lymph to be used in vaccination.*—The Board shall use in vaccination the lymph manufactured at the Vaccine Institute, Belgaum.

9. *Taking over of Government staff.*—The Board shall take over the staff of Inspectors, Vaccinators and peons employed in the district, as Government may direct, on the terms and conditions on which they have been employed by Government. The said terms and conditions, shall not, except as hereinafter provided, be altered to the disadvantage of the said Inspectors, Vaccinators and peons without the previous sanction of Government.

10. *Right of appeal of the employees.*—Every member of the staff other than the Vaccinators' peons taken over by the Board under order No. 9 above, shall have a right of appeal to the Director of Public Health against any order involving his dismissal or reduction.

11. *Pension contribution and Provident Fund.*—(1) The Board shall pay pension contributions in respect of the staff taken over under order No. 9 and shall make due provision for the payment of pension of such staff from.....provided that the Board may, with the previous sanction of Government, give them, in lieu of pension, the option of joining the Provident Fund established by the Board.

(2) Every member of the staff taken over by the Board under order 9 shall be eligible for pension in accordance with the rules in force on the date of his retirement which would have applied to such member had he continued in Government service, and which shall be in force unless such member shall have previous to his retirement exercised the option, within the prescribed period, of remaining under the old rules to which such member was subject :

Provided that any member of the staff who has exercised the option of joining the Provident Fund established by the Board in lieu of pension shall from the date of his exercising such option be entitled to the benefit of such Provident Fund only.

(3) The person electing under clause (1) above to join the Provident Fund of the Board shall be entitled to such gratuity or pension from Government payable on retirement from the service of the Board as such person would have been entitled to in the event of his being invalided on the date on which he exercised the option, and to such further sum from the Board to be paid on retirement from the service of the Board as may stand to his credit in the Provident Fund Account, subject, however, to the conditions laid down in the rules regulating the Provident Fund established by the Board.

12. *Registers, reports and supervision.*—The Board shall -

(*i*) maintain such registers and submit such reports and returns to the officers of the Public Health Department of Government as may be prescribed by Government ; and

(*ii*) give facilities for supervision and inspection by the officers of the said Department.

Such officers shall be entitled to make suggestions and recommendations for the consideration of the Board

13. *Payments to other local authorities and settlement of disputes.*—It shall be competent to the Board to make payments to other local authorities for the services of the staff of the said local authorities by mutual arrangement :

Provided that in the case of a dispute relating to any matter arising out of such arrangement, such dispute shall be referred to for decision to such officer as Government may from time to time appoint. The decision of such officer shall be final.

S. 133 (h) Bombay Local Boards Prevention of epidemic Diseases Orders, 1935.

G. N., G. D., No. 19, dated 24th April 1935 (B. G., Pt. I-A, p. 130).

Amended by G. N., G. D., No. 19-II, dated 21st September 1937.

Amended by G. N., G. D., No. 19, dated 20th August 1938.

In exercise of the powers conferred by clause (*h*) of section 133 of the Bombay Local Boards Act, 1923 (Bom. VI of 1923), the Government of Bombay is pleased, in supersession of all previous orders on the subject, to make the following orders for the guidance of local boards and Government officers in dealing with outbreaks of epidemic diseases :—

1. (1) *Short title.*—The orders may be called the Bombay Local Boards Prevention of Epidemic Diseases Orders, 1935.

(2) *Definition.*—For the purposes of these orders the expression epidemic disease shall include small-pox, chicken-pox, measles, plague, cholera, yellow fever, sleeping sickness, typhus, scarlet fever, jigger, influenza, malaria, diptheria, enteric fever and cerebro-spinal fever.

2. *Report of epidemic diseases to* $\frac{\text{Mamlatdar}}{\text{Mukhtyarkar}}$ $\frac{}{\text{Mahalkari}}$.— When any village is visited by or threatened with an outbreak of epidemic disease, the village officers shall forthwith report the fact to the Mamlatdar, Mukhtiarkar or Mahalkari, as the case may be.

3. *Deputation of Medical Officer.*—(1) As soon as a report is received under order 2, the Mamlatdar, Mukhtiarkar or Mahalkari, as the case may be, shall after consulting the President, or in his absence the Vice-President of the taluka local board (if such President, or Vice-President is then present at the headquarters of of the taluka or mahal, as the case may be), and the Medical Officer in charge of the dispensary at the headquarters, whether appointed by Government or the District Local Board direct by an order in writing either—

(*i*) such Medical Officer ; or

(*ii*) the Medical Officer in charge of the dispensary which receives grant-in-aid from Government or is maintained by the District Local Board and which is nearest to the village visited by or threatened with the outbreak of an epidemic disease, to visit the said village and shall send a copy of the order to the President of the district local board and to the Civil Surgeon of the District :

Provided that the Mamlatdar or Mahalkari may not issue such a direction where in the circumstances of the case he does not consider it necessary to do so.

(2) Where there is no dispensary at the headquarters, the Mamlatdar, Muhktiarkar, or Mahalkari, as the case may be shall send a telegraphic intimation to the Civil Surgeon or the Chief Medical Officer in charge of the district. The Civil Surgeon or the Chief Medical Officer shall direct a Medical Officer from his own staff to visit the village forthwith.

4. *Persons to accompany the Medical Officer.*—The Mamlatdar, Mukhtyarkar, or Mahalkari shall send a taluka peon to accompany the Medical Officer in charge of the dispensary at the headquarters who shall have been directed to visit the

village under order 3. When a Medical Officer in charge of a dispensary, not situated at the headquarters of the taluka, is directed to visit any such village he may take the peon attached to his dispensary with him. The expenses incurred in taking such peon shall be borne by and recovered from the District Local Board concerned. The Mamlatdar, Mukhtyarkar, Mahalkari, Aval Karkun or Circle Inspector may, as far as practicable, accompany the Medical Officer.

5. *Duties of Medical Officer.*—The Medical Officer directed to visit the village under order 3 shall visit the village with the medical outfit and on his visiting the affected area, shall forthwith take such prilimnary measures both preventive and remedial as he may deem fit. Immediately after ascertaining the facts he will report by telegram to the Civil Surgeon of the District, the nature of the disease, the number of persons affected and the action taken by him.

6. *Village Officers to render assistance.*—The Village Officers of the village shall assist the Medical Officer for the purpose of carrying out these orders.

7. *Medical Officer to make a report.*—On his return from the village the Medical Officer shall forthwith submit to the President of the district local board, a report in writing stating the condition of the village with regard to the outbreak of the epidemic and the steps and measures taken by him to prevent or check the outbreak and recommending any further measures which in his opinion are necessary for the purpose. The Medical Officer shall send a copy of his report to the Mamlatdar, Mukhtyarkar, or Mahalkari, as the case may be and to the Civil Surgeon of the District.

8. $\frac{\textit{Mamlatdar}}{\textit{Mukhtyarkar}}$ $\textit{to forward remarks on the report.}$—On receipt of a copy $\textit{Mahalkari}$

of the report of the Medical Officer, under order 7, the Mamlatdar, Mukhtyarkar or Mahalkari, as the case may be shall forthwith forward his remarks on the report to the President of the district local board. He shall also forthwith forward a copy of his remarks together with a copy of the report of the Medical Officer to the Collector, the Assistant Director of Public Health, and the Civil Surgeon or the Chief Medical Officer of the District.

9. *President to take action to deal with an epidemic.*—The President of the district local board shall take immediate steps under sub-section (*2*) of section 23 of the Bombay Local Boards Act, 1923, to deal with the epidemic disease and he shall, within five days of the receipt of the report of the Medical Officer under order 7, make a report of the steps taken by him to the Collector. The President shall send a copy of his report to the Mamalatdar, Mukhtyarkar or Mahalkari as he case may be and to the Assistant Director of Public Health and the Civil Surgeon or the Chief Medical Officer of the District.

10. *Collector to take action in certain circumstances.*—If no report is received by the Collector within the period prescribed by order 9, or if on receipt of the report, the Collector considers that the steps taken by the President of the district local board are inadequate, the Collector may take such steps under section 126 of the Bombay Local Boards Act, 1923, or such further steps as he may deem proper, in consultation with the Civil Surgeon at the District.

11. *Budget provision.*—Every district local board shall annually provide in its budget an amount equal to the average of the amounts spent during the three

preceding years for expenditure on matters in connection with the outbreak, threatened or otherwise, of an epidemic disease.

12. *Provision of medical outfit.*—Every district local board shall provide each dispensary under its control with a medical outfit or stock-box containing medicines, disinfectants and other articles enumerated in the schedule hereto, for taking preventive or remedial measures against an epidemic disease in an emergency.

13. *Supply of imprest money to Sub-Assistant Surgeon and recovery of expense from Board.*—Where a Sub-Assistant Surgeon is deputed by the Collector on epidemic duty, he shall supply the Sub-Assistant Surgeon with an imprest of Rs. 50 for his travelling expenses.

14. *Villages in an area where there is no taluka local board to be allocated to a dispensary.*—In districts where there is no taluka local board in any area the district local boards shall allocate villages within such area to a dispensary under its control for the purpose of these orders.

15. *Provisions for villages not included in the jurisdiction of a taluka local board.*—In the case of a village within an area which is comprised in any area for which no taluka local board has been established, the Mamlatdar, Mukhtyarkar or Mahalkari, as the case may be, shall forthwith, on receipt of report under order 2, send a telegraphic intimation of such report, to the President of the district local board and take action under order 2 as if the Medical Officer of the dispensary to which the village is allocated under order 14 is the Medical Officer in charge of a dispensary at the headquarters.

16. *Recovery of expenses.*—The expenses incurred by the Collector in connection with the epidemic shall, if not paid by the district local board concerned, be recovered under section 126 of the Bombay Local Boards Act, 1923.

SCHEDULE.

List of medicines, disinfectants and other articles in the stock-box.

Acidum Carbolicum.
Acidum Sulphuricum Aromaticum.
Bleaching powder (Stabilised).
Camphor in oil, ampoules of 1 c. c. containing 3 grs. camphor.
Cresol Saponified or Phenyle.
Vaccines.
Kaolinum.
Oleum Cajuputi.
Oleum Caryophylli.
Oleum Juniperi.
Potassii Permanganas.
Spiritus Aetheris.
Tablets Hypodermic Atropinæ Sulphas 1/100 Gr.
Tablets Digital in 1/100 Gr.
Tablets Strychnine Hydrochloridum 1/60 Grs.
Syringe Hypodermic—steel needles for
Steel Row 20 c.c.
Needles.
Spare Rubber plungers.
Spare Rubber washers.
Bowls E. S.
Brushes, nail.
Brushes, tin cases for.
Measure glass, minim, in case.
Measure glass, 1 oz.
Measure glass, 8 ozs.
Soap Carbolic.
Spoons dessert.
Boxes for soap.
Towel.
Boxes sliding lid empty for hypodermic tablets.

Tablets Medicinal Potassii Permanganas Salol coated 2 grs.
Loquor Iodi Mitis.
Forceps dissecting 5".
Lamp Kapadia for sterilising Syringes.
Syringe Hypodermic all glass 20 minims, in cardboard box (without needles).
Bottles green stoppered square N. M. 8 ozs.
Bottles green stoppered square N. M. 4 ozs.
Bottles green stoppered square N. M. 1 oz.
Bottles green stoppered square W. M. 8 ozs.
Bottles green stoppered square W.M. 2 ozs.
Box wooden, empty either iron bound or plain.

G. N., G. D., No. 2314/33, dated 17th January 1944 (B. G., Pt. IV-B, p. 26). S. 133 (h)

In exercise of the powers conferred by clause (*h*) of section 133 of the Bombay Local Boards Act, 1923 (Bom. VI of 1923), the Government of Bombay is pleased to direct that no district local board shall change its headquarters without the consent of Government.

G. N., H. and L. G. D., No. S. 128 (18), dated 27th October 1948. S. 133 (h)

In exercise of the powers conferred by clause (*h*) of section 133 of the Bombay Local Boards Act, 1923 (Bom. VI of 1933), the Government of Bombay is pleased to make, for the guidance of local boards, the following rules for the payment of travelling and other allowances to private medical practitioners and other subordinate staff engaged on epidemic duty, namely :—

(1) A private medical practitioner engaged on epidemic duty shall be paid–

(*a*) a conveyance allowance at the rate of Rs. 5 per day when travelling within a radius of five miles from his headquarters ;

(*b*) a conveyance allowance at the rate of Rs. 5 per day or a travelling allowance for the cost actually incurred subject to a limit of annas six per mile, whichever is higher, when travelling beyond the radius of five miles from his headquarters.

Explanation.—For the purposes of travelling allowance, the medical practitioner shall be considered as a Government servant of the second grade.

(2) The medical practitioner shall be paid while on epidemic duty an honorarium of Rs. 10 per day in addition to the travelling allowance payable under rule (1).

(3) While on epidemic duty, the medical practitioner shall be entitled to take with him a compounder and a peon, if necessary :

Provided that such compounder and peon shall be entitled to duty allowance at the following rates :—

(*a*) Compounder at Rs. 1–4—0 per day ;

(*b*) Peon at 12 annas per day :

Provided further that the compounder and the peon shall also be entitled to travelling allowance at the rate admissible to a Government servant of the third grade or of the fourth grade, as the case may be, under the Bombay Civil Services Rules.

S. 133

G. N., G. D., No. 4456-B, dated 1st November 1928
(B. G., Pt. I, p. 2373).

In exercise of the powers conferred by section 133 of the Bombay Local Boards Act, 1923 (Bom. VI of 1923), the Government of Bombay is pleased to make the the following rule, namely :—

"1. *Local Boards not to delegate certain powers and duties to Committees.*—The powers and duties of local boards prescribed by section 123 of the Act shall be exercised by local boards alone and shall not be delegated to any committee appointed or President elected by them under the Act."